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**FROM THE
UNITED STATES GOVERNMENT**

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MANUAL
FOR THE
QUARTERMASTER CORPS
UNITED STATES ARMY

1916



WASHINGTON
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1917

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OFFICE OF THE QUARTERMASTER GENERAL

WAR DEPARTMENT,

Washington, D. C., September 27, 1916.

This Manual for the Quartermaster Corps is published for the information and guidance of all concerned; it will not be modified except by specific authority given in each case.

By order of the Secretary of War

H. L. SCOTT,

Major General, Chief of Staff.

III

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MANUAL FOR THE QUARTERMASTER CORPS, UNITED STATES ARMY, 1916.

ARTICLE I.

ADMINISTRATION.

ORGANIZATION.

1. Under the provisions of an act of Congress approved August 24, 1912 (37 Stat., 591), the office establishments of the Quartermaster General, the Commissary General, and the Paymaster General were consolidated into a single bureau of the War Department to be known as the Quartermaster Corps, and the Quartermaster's, Subsistence, and Pay Departments consolidated into a single corps to be known as the Quartermaster Corps. The officers of said departments are to be known as officers of said corps, and by the titles of the rank held by them therein.

2. The organization of units of the Quartermaster Corps is prescribed in Tables of Organization, United States Army.

These units are autotruck companies, bakery companies, pack companies, and wagon companies.

GENERAL DUTIES.

3. Under the provisions of the Revised Statutes, Statutes at Large, current appropriation acts, and Army Regulations, the following is a brief summary of the duties of the Quartermaster Corps:

(a) Pay of officers and enlisted men of the Army, including Staff Corps and staff departments, Porto Rico Regiment of Infantry, and Philippine Scouts; additional pay for length of service and foreign service; pay of retired officers and retired enlisted men; mileage; commutation of quarters for commissioned officers, dental surgeons, and veterinarians; pay of nurses, hospital matrons, veterinarians of Cavalry and Field Artillery; pay of dental surgeons, acting dental surgeons, contract surgeons, retired pay clerks; expenses of courts-martial, courts of inquiry, military commissions, and compensation of reporters and witnesses attending same; travel allowance to enlisted men on discharge; interest on soldiers' deposits; and other items relating to pay of the Army.

(b) Purchase of subsistence supplies for issue as rations to troops, civil employees, hospital matrons, and others entitled thereto; subsistence of masters, officers, and crews of vessels of Army Transport Service; hot coffee for troops travelling when supplied with cooked or travel rations; meals for recruiting parties and applicants for enlistment while held under observation; authorized issues of soap, candles, toilet paper, matches, vinegar and rock salt for public animals, flour for paste in target practice, huck towels for office use, ice, and housewives; supply of articles for authorized sales; supply of coffee roasters and cooking apparatus in the field; bake ovens and apparatus pertaining thereto; and other items relating to subsistence of the Army.

(c) Other supplies and services; providing means of transportation of every character, either under contract or in kind, which may be needed in the movement of troops and materials of war; transportation of supplies for troops; furnishes all public animals employed in the service of the Army; the forage consumed by same; wagons and all articles for their use; horse equipments for the Quartermaster Corps; clothing; camp and garrison equipage; barracks, storehouses, and other buildings; constructs and repairs roads, walks, wharves, railways, bridges; builds and operates and charts ships, boats, docks, and wharves needed for military purposes; care and protection of regular supplies; furnishes stoves and heating appliances required for heating offices, barracks, etc.; ranges and stoves and appliances for cooking and serving food at posts; repair and maintenance of such heating and cooking appliances; furnishes heat and light for the authorized allowance of quarters for officers and enlisted men, contract surgeons, and contract dental surgeons, recruiting depots, barracks, hospitals, storehouses, offices; fuel and engine supplies in the operation of modern batteries; constructs and repairs post bakeries; installation, maintenance, and operation of ice machines; cold storage; construction, operation, and maintenance of laundries at military posts; furniture, textbooks, paper, and equipment for post schools and libraries; tableware and mess furniture for kitchens and mess halls; stationery, typewriters, and blank books; blank forms and printing; postage, and cost of telegrams on official business; authorized office furniture; hire of clerks, laborers, interpreters, spies, and guides; incidental expenses of recruiting, apprehension and delivery of deserters; blacksmiths' tools and materials; shoeing of horses and mules; constructs, maintains, and operates water and sewer systems; attends to all matters connected with the military service which are not expressly assigned to some other bureau of the War Department.

PERSONNEL.

GENERAL PROVISIONS.

4. No officer, clerk, or other person in the service of the United States shall, directly or indirectly, give or hand over to any other officer, clerk, or person in the service of the United States, or to any Senator or Member of or Delegate to Congress, or Resident Commissioner, any money or other valuable thing on account of or to be applied to the promotion of any political object whatever. (Sec. 121, act of Mar. 4, 1909, Criminal Code—35 Stat., 1110.)

5. No person shall, in any room or building occupied in the discharge of official duties by any officer or employee of the United States mentioned in the preceding section (sec. 118, act of Mar. 4, 1909), or in any navy yard, fort, or arsenal, solicit in any manner whatever or receive any contribution of money or other thing of value for any political purpose whatever. (Sec. 119, act of Mar. 4, 1909, Criminal Code—35 Stat., 1110.)

6. No Senator or Representative in or Delegate or Resident Commissioner to Congress, or Senator, Representative, Delegate, or Resident Commissioner elect, or officer or employee of either House of Congress, and no executive, judicial, military, or naval officer of the United States, and no clerk or employee of any department, branch, or bureau of the executive, judicial, or military or naval service of the United States, shall, directly or indirectly, solicit or receive, or be in any manner concerned in soliciting or receiving, any assessment, subscription, or contribution for any political purpose whatever, from any officer, clerk, or employee of the United States, or any department, branch, or bureau thereof, or from any person receiving any salary or compensation from moneys derived from the Treasury of the United States. (Sec. 118, act of Mar. 4, 1909, Criminal Code—35 Stat., 1110.)

7. No officer or employee of the United States mentioned in section one hundred and eighteen shall discharge, or promote, or degrade, or in any manner change the official rank or compensation of any other officer or employee, or promise or threaten so to do, for giving or withholding or neglecting to make any contribution of money or other valuable thing for any political purpose. (Sec. 120, act of Mar. 4, 1909, Criminal Code—35 Stat., 1110.)

8. Whoever shall violate any provision of the four preceding sections (par. 4, 5, 6, 7, hereof) shall be fined not more than five thousand dollars, or imprisoned not more than three years, or both. (Sec. 122, act of Mar. 4, 1909, Criminal Code—35 Stat., 1110.)

9. Every officer of the United States and every person acting for or on behalf of the United States in any official capacity under or by virtue of the authority of any department or office of the Government thereof who asks, accepts, or receives any money or any contract, promise, undertaking, obligation, gratuity, or security for the payment of money or for the delivery or conveyance of anything of value with the intent to have his decision or action on any question, matter, cause, or proceeding which may at any time be pending, or which may be by law brought before him in his official capacity or in his place of trust or profit, influenced thereby, shall be punished by a fine of not more than three times the amount asked, accepted, or received and by imprisonment not more than three years; and if he hold any place of profit or trust shall forfeit his office or place and shall thereafter be forever disqualified from holding any office of honor, trust, or profit under the United States. (R. S., 5500, 5501, and 5502.)

10. Every officer, clerk, agent, or employee of the United States, and every person representing himself to be or assuming to act as such officer, clerk, agent, or employee, who, under color of his office, clerkship, agency, or employment, or under color of his pretended or assumed office, clerkship, agency, or employment, is guilty of extortion, and every person who shall attempt any act which if performed would make him guilty of extortion, shall be fined not more than five hundred dollars, or imprisoned not more than one year, or both. (Sec. 85, act of Mar. 4, 1909; 35 Stat., 1104.)

11. Whoever shall embezzle, steal, or purloin any money, property, record, voucher, or valuable thing whatever, of the moneys, goods, chattels, records, or property of the United States, shall be fined not more than five thousand dollars, or imprisoned not more than five years, or both. (Sec. 47, act of Mar. 4, 1909; 35 Stat., 1105.)

12. In view of the fact that the practice by dealers of selling articles of merchandise to enlisted men on credit burdens the War Department with unnecessary correspondence in the cases of nonpayment of the indebtedness, and that such transactions, which are rapidly increasing in number, often involve enlisted men in debts which they can not pay, and frequently lead up to desertion, the following statement of the policy of the department with respect to this matter is published for the information and guidance of all concerned:

The department will no longer concern itself with the business of persons, firms, or corporations selling merchandise to enlisted men on credit, and all communications with respect to such sales, and all arrangements looking to the establishment of such business relations, must be had with the commanding officers of the organizations to which the enlisted men belong. The War Department will decline to assist, by answering inquiries or otherwise, in securing the payment of obligations of this character that are incurred without the previous knowledge and consent of the commanding officers of the organizations to which the debtors belong. (Cir. 47, W. D., 1909.)

13. Warning against political activity and political assessments or contributions by Federal officers and employees is required to be posted by the officers in charge in prominent places in all bureaus and offices in and under the War Department, and at all arsenals, depots, and stations in the service at large where civilians are employed. (Cir. 65, W. D., 1910; see Appendix No. 11.)

14. No officer, clerk, or employee of the Government shall, directly or indirectly, instruct or be concerned in any manner in the instruction of any person or classes of persons, with a view to their special preparation for the examinations of the United States Civil Service Commission. The fact that any officer or employee is found so engaged shall be considered sufficient cause for his removal from the service. (G. O. 183, W. D., 1906.)

15. No officer, clerk, or employee in the United States Government employ shall at any time solicit contributions from other officers, clerks, or employees in the Government service for a gift or present to those in a superior official position; nor shall any such officials or clerical superiors receive any gift or present offered or presented to them as a contribution from persons in Government employ receiving a less salary than themselves; nor shall any officer or clerk make any donation as a gift or present to any official superior. Every person who violates this section shall be summarily discharged from the Government employ. (R. S., 1784.)

The foregoing enactment includes within the statutory prohibition the soliciting of contributions by one officer or employee from other officers or employees of the United States, when such contributions are to constitute gifts or presents, or are to be used for the purchase of gifts or presents to those in superior official position. The receiving of presents by officers as contributions from those under their command or control, in either the military or civil service, also falls within the prohibition of the section, which imposes the penalty of summary dismissal upon all official superiors and those under their command or control who, by soliciting or receiving contributions, or by giving presents, become subject to its penal operation.

The practice of receiving presents from persons not in the Military Establishment or in the employ of the Government in recognition of services rendered, though not expressly forbidden, is opposed to the spirit of the statute and for that reason is not approved by the department.

The requirements of the statute above cited will hereafter be strictly observed in all branches of the Military Establishment. (Cir. 77, W. D., 1909.)

16. All offices of the Government, arsenals, navy yards and stations, and other Government establishments shall, when the first day of January, the twenty-second day of February, the thirtieth day of May, the fourth day of July, and the twenty-fifth day of December fall on the first day of the week, commonly called Sunday, be closed to public business on the following Monday, and all employees in the public service, wherever employed, who would be excused from work on the above-named days be excused on the following Monday when said days fall on the first day of the week, commonly called Sunday, excepting that where a State law fixes for a holiday another day than the Monday following such legal holiday, the Government offices and other Government establishments situated in such States shall close and employees in the public service shall be excused on that day which is in conformity to State law. (Executive order, May 22, 1909.)

17. The tours of duty outside of the continental limits of the United States are as follows: The act of March 4, 1915, provides that on and after October 1, 1915, no officer or enlisted man of the Army shall, except upon his own request, be required to serve in a single tour of duty for more than two years in the Philippine Islands, nor more than three years in the Panama Canal Zone, except in case of insurrection or of actual or threatened hostilities (Bull. 12, W. D., 1915); Alaska two years (357096, Q. M. G. O., Mar. 25, 1912); Hawaiian Department three years (sec. 1, par. I, G. O. 36, W. D., 1915); China tour of duty two years (J. A. G. memo. to C. of S., Mar. 24, 1915); the tour of duty to be counted from the date of arrival in and departure from foreign countries (J. A. G. memo., supra; and par. I, G. O. 40, P. D., 1915).

18. A roster showing the names, stations, and duties of the officers of the Quartermaster Corps is issued on the 1st of each month by the Quartermaster General. Twice a year, in June and December, the names, stations, and duties of all quartermaster sergeants, senior grade, quartermaster sergeants, and superintendents of national cemeteries are also shown in this roster. Distribution is made to each officer of the Quartermaster Corps by the Quartermaster General, and twice a year, in June and December, to each quartermaster sergeant, senior grade, and quartermaster sergeant by The Adjutant General of the Army.

OFFICERS.

19. The officers of the Quartermaster Corps (permanent and detailed) consist of the following:

	Authorized by prior acts.	Authorized by act of June 3, 1916.	Authorized by act of Aug. 29, 1916.	Increase.
Major general (Quartermaster General).....	1	1		
Brigadier general.....	2	2		
Colonels.....	14	21		7
Lieutenant colonels.....	20	24		4
Majors.....	48	68		20
Captains.....	102	180		78
Captain (military storekeeper).....			1	
First lieutenant.....			1	
Second lieutenants.....		73		
Total.....	187	369	2	100

The total increase shown above will be made in five annual increments, each of which shall be as nearly as practicable one-fifth of the total increase.

20. The Army paymaster's clerks shall be known as pay clerks. (Sec. 3, act of Aug. 24, 1912 (37 Stat., 592); Bull. 15, W. D., 1912.)

Hereafter no further appointments of pay clerks shall be made. (Act of Mar. 21, 1913; Bull. 7, W. D., 1913.)

Pay clerks now in active service who shall hereafter have the rank, pay, and allowances of a second lieutenant, and the President is hereby authorized to appoint and commission them, by and with the advice and consent of the Senate, second lieutenants in the Quartermaster Corps, United States Army. (Sec. 9, act of June 3, 1916.) The legislation speaks from the date of the approval of the statute, i. e., June 3, 1916, and that it must be held to automatically give them the rank, pay, and allowances prescribed therein as of that date. They do not, however, actually become commissioned officers of the Quartermaster Corps until acceptance of their commissions after confirmation by the Senate, and it is not thought the legislation contemplates any necessary assignment to different duties from those heretofore performed by these pay clerks; but after becoming commissioned officers they may be charged with additional duties and responsibilities involved in such change of their status. (Opin. J. A. G., June 12, 1916; Bull. 18, W. D., 1916.)

21. When a vacancy, except that of the chief of the department or corps, shall occur, which can not be filled by promotion as provided in this section, it shall be filled by detail from the line of the Army, and no more permanent appointments shall be made in those departments or corps. Such details shall be made from the grade in which the vacancy exists, under such system of examination as the President may from time to time prescribe. (Sec. 26, act of Feb. 2, 1901; 31 Stat., 755.)

22. Regulations respecting details of line officers to the staff, together with such rules as may be prescribed by the President in regard to examinations therefor, will be announced in orders from time to time by the War Department. (A. R. 38, 1913.)

23. Details for duty in the several staff corps. Consideration to be given to long service, efficiency and peculiar fitness for the detail. (A. R. 39, 1913.)

24. Service required with troops before being eligible for detail. (A. R. 40, 1913.)

25. Commissioned officers of the Quartermaster Corps will be designated by the War Department, upon the recommendation of the Quartermaster General, for duty with the technical and administrative staff of divisions and higher units, and of the line of communications; and by the Quartermaster General for duty with division supply trains, with supply columns of the line of communications, and with depots thereof. (A. R. 1009, 1913.)

26. No officer belonging to the Quartermaster's Department (now Quartermaster Corps) or doing the duty of a quartermaster or assistant quartermaster shall be concerned, directly or indirectly, in the purchase or sale of any article intended for or appertaining to said department of service, except on account of the United States; nor shall any such officer take or apply to his own use any gain or emolument for negotiating or transacting any business connected with the duties of his office other than that which may be allowed by law. (Sec. 1138, R. S.)

27. No officer belonging to the Subsistence Department (now Quartermaster Corps) or doing the duty of a subsistence officer (now quartermaster) shall be concerned, directly or indirectly, in the purchase or sale of any article entering into the composition of the ration allowed to troops in the service of the United States, or of any article designated by the inspectors general of the Army and furnished for sale to officers and enlisted men at cost prices, or of tobacco furnished for sale to enlisted men, except on account of the United States, nor shall any such officer take or apply to his own use any gain or emolument for negotiating or transacting any business connected with the duties of his office other than that which may be allowed by law. (R. S., 1150.)

28. Personal reports. (A. R. 59, 62, 64, 1913.)

29. An officer of a staff corps or department, or an officer serving therein by detail, will make report to the head of the corps or department on the last day of every month, giving his address, a statement of the duties on which he has been employed during the month, the date of his assignment thereto, and the authority by which so assigned. He will report to The Adjutant General of the Army, at the time of change, any change of station during the month, giving dates of departure and joining; also the dates of departure from and arrival at foreign stations and of departure from and arrival in the continental limits of the United States when going to or returning from a foreign station. (A. R. 827, 1913.)

30. The report called for in the preceding paragraph to the head of the corps or department will be prepared on Q. M. C. Form 400, or on letter-size paper (Sec. War. A. G. O. Ind., Mar. 25, 1916, No. 2324882), and forwarded on the last day of each month direct to the Quartermaster General.

31. Leaves of absence. (A. R. 49-57, 1913.)

32. Officers traveling on duty. (A. R. 68-75, 1913.)

33. An officer of the Quartermaster Corps, or of the line, detailed to fill a vacancy in the Quartermaster Corps, though eligible to command, according to his rank, shall not assume command of troops unless put on duty under orders which specially so direct, by authority of the President. (A. R. 18, 1913.)

GENERAL DUTIES.

34. It shall be the duty of the officers of the Quartermaster's Department (now Quartermaster Corps), under the direction of the Secretary of War, to purchase and distribute to the Army all military stores and supplies requisite for its use which other corps are not directed by law to provide; to furnish means of

transportation for the Army, its military stores and supplies, and to provide for and pay all incidental expenses of the military service which other corps are not directed to provide for and pay. (Sec. 1133, R. S.)

35. It shall be the duty of the officers of the Subsistence Department (now Quartermaster Corps), under the direction of the Secretary of War, to purchase and issue to the Army such supplies as enter into the composition of the ration. (R. S., 1141.)

36. The officers of the Subsistence Department (now Quartermaster Corps) shall procure and keep for sale to officers and enlisted men at cost prices, for cash or on credit, such articles as may from time to time be designated by the inspectors general of the Army. An account of all sales on credit shall be kept, and the amounts due for the same shall be reported monthly (Q. M. C. Form 43) to the Paymaster General (now Quartermaster General). (R. S., 1144.)

37. Paymasters of the Army (now quartermasters) are financial agents of the Government, and their disbursements, represented by vouchers, are examined and scrutinized by the Second Comptroller (now Auditor for the War Department), whose duty it is finally to determine whether or not any particular disbursement shall be credited to the officer. In charging an officer or in refusing him credit for erroneous disbursements the question of proper care invariably enters into consideration in arriving at a decision. The right to determine that question is a most essential feature of the functions of the comptroller.—Dec. 3, 1863, A. P. D., 2:460; vol. 56, p. 346.—Butler.—(8 Dig. 2d Comp. Dec., par. 8.)

38. Such duty or duties as are now required by law to be performed by any officer or officers of the Quartermaster's, Subsistence, or Pay Departments shall hereafter be performed by such officer or officers of the Quartermaster Corps as the Secretary of War may designate for the purpose. (Sec. 3, act of Aug. 24, 1912; 37 Stat., 591.)

DEPARTMENT QUARTERMASTER.

39. The department quartermaster is a member of the staff of the department commander, and as such is charged, under the department commander, with the proper administration of affairs relating to the Quartermaster corps in the department.

40. The deputy paymasters general (now quartermasters) shall, in addition to paying troops, superintend the payment of armies in the field. (R. S. 1187.) The paymasters and additional paymasters (now quartermasters) shall pay the regular troops, and shall pay all other troops in the service of the United States when required to do so by order of the President. (R. S. 1188.)

41. Department quartermasters are informed of the quantities and condition of subsistence stores at the posts in their department by means of prescribed monthly reports rendered to them.

42. The department quartermaster will keep in his office an inventory book of subsistence stores (Q. M. C. Form No. 233) for each of the posts supervised by him. In these books he will cause to be entered the quantity of stores and the notations as shown by the monthly requisitions for subsistence stores made by quartermasters at posts.

With the aid of these inventory books the requisitions from the various posts are revised by him personally, care being taken not to allow quantities not justified by previous consumption unless satisfactory explanation is furnished by the quartermaster submitting the requisition.

43. Department quartermasters being well informed as to the restrictions which bind the purchasing officers in the matter of advertising before purchasing, are enjoined to use all possible foresight with respect to the wants of their departments, with the aim of avoiding, if possible, the necessity of making any purchases on less than 10 days' advertising by the purchasing officers on whom they call for supplies, their attention in this connection being called to the provisions of Army Regulations that they "will receive from their commanders timely instructions as to all contemplated movements of troops and as to any probable increase or diminution of the garrison at their particular post." They are expected to seek such information whenever they have reason to believe that a movement of troops is contemplated, without waiting the slower and sometimes uncertain processes of routine, and whenever practicable to time their calls on the purchasing officers with special reference to the advertising regulations by which those officers are bound. In short, all proper expedients will be resorted to to diminish the number of purchases being made on less than 10 full days' advertising.

44. A department quartermaster will ordinarily call on depot and purchasing quartermasters for full packages of subsistence stores, but may call for broken packages when, in his opinion, the sending of a full package is liable to overstock a post, or when the full package is not likely to be consumed in the current requisition period and the contents are of a kind that will not keep in good condition for more than one requisition period.

45. Department quartermasters should not call upon depot or purchasing quartermasters for articles of subsistence stores except such as they are informed that the latter have authority to purchase. Exceptions to this rule may be made in emergencies, as when the department quartermaster has been officially informed that supplies required are temporarily not procurable at the usual purchasing station, or in emergencies arising under instructions given by department commanders when there is not time to obtain needed articles of the ration from the usual sources of supply. In such emergencies department quartermasters will call upon depot or purchasing quartermasters who, in their opinion, can most expeditiously furnish the desired stores to the points where needed, stating that it is an emergency call, and depot and purchasing quartermasters will furnish the stores accordingly. Department quartermasters will report to the Quartermaster General each emergency call of the above character made by them, with full explanation as to what constituted the emergency.

46. A department quartermaster should be able, by carefully revising requisitions for subsistence stores and personally studying the inventory books of subsistence stores kept in his office, to prevent accumulations and consequent loss through deterioration, and at the same time keep the quartermaster well supplied with all desired articles of the authorized list. If, through unforeseen reduction in the strength of a garrison or falling off of consumption, subsistence stores liable to deterioration have accumulated at a post, it is the duty of the department quartermaster to recommend to the department commander the transfer of such stores to some post requiring them, providing such transfer can be effected with ultimate saving to the Government.

47. Department quartermasters should not request any further supply of an article of subsistence stores to be sent to a post when the inventory book of the post shows that a particular variety or size of the article has remained on hand from month to month without material reduction by sales or issues.

48. Department quartermasters will keep a record, by posts and by articles, of subsistence stores lost in their departments as shown by reports of surveying officers received by them. The records should show the date of the survey, the quantity, price, and value of the stores lost, the date and place of purchase and the initials of the purchasing officer, and the action taken by the department quartermaster looking to reclamation for the losses.

49. It is the duty of department quartermasters to call upon depot or purchasing quartermasters to make reclamation for subsistence stores in accordance with the terms of purchase upon the receipt of survey reports. If reclamation has already been requested by the quartermaster at the post, under paragraph 2310 of this manual, a formal confirmatory request will be made by the department quartermaster. Copies of reclamation letters will in all cases be sent to the Quartermaster General.

50. Department quartermasters are authorized to pay vouchers for commutation of rations to soldiers on detached service, and they will make payments of commutation due under the appropriation of the past fiscal year when available funds are not on hand at posts.

51. Department quartermasters will keep themselves informed as to the character and capacity of storehouses at posts and report to their department commanders all cases of insufficient storage, and to this end quartermasters at posts will promptly advise department quartermasters of insufficient or unsatisfactory storage.

52. As soon as practicable after June 30 of each year department quartermasters will send to the Quartermaster General a copy of their annual report to their commanding general, setting forth the operations during the fiscal year of the Quartermaster Corps under their supervision.

53. Upon being relieved from duty at any station a department quartermaster will report to the Quartermaster General, giving summary of any changes effected in his office in regard to methods, administration, or improvements in the service during his incumbency, with suggestion as to what should further be done in the way of improvements.

DEPOT QUARTERMASTER.

54. General depots for the purchase and storage of quartermaster supplies until required for distribution are under the immediate control of the Quartermaster General. They are repositories for reserve quartermaster supplies, but supplies in excess of the current demands upon, or needs of a depot, will not be procured or stored except under instructions of the Quartermaster General.

55. A depot quartermaster of the base section of a line of communications should be located at the point where stores are received by rail or water, and from which stores will be taken to the command in the field. Ample storehouses should be provided, also corrals with shelter for the animals, shops for shoeing animals, repairing wagons, motor vehicles, saddles, harness, and other equipment. If the stores are received by rail the depot quartermaster should receive from the railroad authorities a list of all cars, giving the number of each, the road to which it belongs, date of arrival, and contents.

All cars should be switched at once to the proper storehouses and unloaded, the check clerk carefully checking all packages and noting the condition of the property. All congestion should be prevented by promptness in unloading and switching out the cars.

56. Depot quartermasters may transfer accountability for funds to the commissioned assistant in charge of the finance and accounting division of their respective offices, which officers should submit estimates of funds in their name.

57. Upon being relieved from duty at any station, a depot or purchasing quartermaster will report to the Quartermaster General, giving summary of any changes effected in his office in regard to methods, administration, or improvements in the service during his incumbency, with suggestion as to what could further be done in the way of improvements.

OTHER QUARTERMASTERS.

58. Commanding officers will supervise carefully the duties of quartermasters at their respective posts and will not permit quartermasters to devote their duties in any degree upon the quartermaster sergeants or other noncommissioned officers of the Quartermaster Corps. (G. O. 46, W. D., 1914.)

59. Every officer accountable for quartermaster supplies will keep himself accurately informed, by personal examination, of the quantities and conditions of the property on hand, and will be held strictly responsible that they are accurately reported on his returns. (A. R. 1094, 1913.)

60. The senior quartermaster of a command, under the direction of its commander, will be responsible for the payment of the troops of the command. (A. R. 1254, 1913.)

61. The attention of all officers receiving supplies or property for the Quartermaster Corps and making issues thereof is invited to paragraphs 668 and 673, Army Regulations, 1913. If an enlisted man or civilian is intrusted to assist in the performance of these duties, such agent must be selected with the greatest care, to the end that the Government sustain no loss. In the transaction of the business of the Quartermaster Corps an officer must sign many papers of which he has a limited personal knowledge, but in certifying vouchers covering payments of money or in certifying to other matters it is his duty to know that his certificate is true and to adopt such means, with the assistance furnished, as may lead to absolute certainty concerning the certificate rendered.

62. Quartermasters will make daily inspections of their storehouses; see that they are kept dry and well ventilated; that the stores are properly cared for; that barrels and buckets of water and other means of extinguishing fires are ready for use; and that all proper precautions are taken to guard against loss.

63. When it is impracticable for an officer to personally superintend his issues—as may be the case with one charged with disbursements or the care of depots—he should choose with great caution the agent to whom he intrusts the duty. (A. R. 673, 1913.)

64. A quartermaster can not be too careful with the property for which he is responsible. If any of it is issued for the official use of an officer, noncommissioned officer, enlisted man, or organization, he should obtain a memorandum receipt for the property at the time of issue. This is necessary for his protection and he will find it easier to obtain a receipt then than afterwards.

65. It is essential to a proper conduct of business that quartermasters give strict personal attention to verifying subsistence sales transactions, which necessarily includes the taking of inventory of stock on hand, and under no circumstances should these duties be delegated to noncommissioned or civilian assistants.

66. Quartermasters will exercise the greatest care in personally supervising the preparation of requisitions before they are submitted to the commanding officer for approval. Should any stores accumulate the quartermaster will at once take steps, either by letter or telegraph, to reduce or cancel shipments due.

67. The quartermaster of a permanent post should have a thorough knowledge of plumbing, the proper ventilation of traps, the arrangement of inlets and outlets for air to secure continual circulation through each system of house plumbing in order to make the water seal effective against sewer gas. He should make frequent inspection of the plumbing fixtures and see that they are kept clean and effective.

68. In order to properly superintend the construction and repair of buildings, roads, walks, wharves, sewers, the installation of power plants, etc., the quartermaster should make a careful study of each class of construction. Standard works thereon may be obtained upon proper application to the Quartermaster General.

69. In order to properly care for water-supply systems, the quartermaster should have a knowledge of hydraulics and of the care and preservation of boilers, pumps, boiler feed pumps, injectors, air compressors, water filters, purification plants, etc. A full description of each piece of apparatus in the water-supply system should be kept in the office of the engineer in charge of the work.

70. Where posts are lighted by electricity, the quartermaster should inform himself as to the apparatus used, especially the care and use of generators, transformers, rheostats, ammeters, and wattmeters.

71. Where the post is supplied with a sewage purification plant, the quartermaster should carefully inform himself as to its working, and see that the attendants in charge have the proper knowledge of all parts thereof, and that they make timely report of any defects, breaks, or failure to operate properly.

Where a sewer system is provided with the Shone or other ejector this should be carefully studied and the quartermaster should see that a proper person is detailed to superintend same.

Where automatic-flushing valves are installed frequent inspection should be made to see that the valves flush as it is intended they should.

72. The quartermaster should inform himself as to what precautions have been taken and are necessary to take in regard to the protection from fire of storehouses, Quartermaster Corps stables, shops, and other buildings for which he is responsible; see that fire buckets are kept filled with water, and that chemical fire extinguishers are placed in places of easy access.

73. At posts where ice machines are installed, the quartermaster should take the same precautions in regard to their operation, care, and preservation as are taken in the case of other power plants.

74. The presence of a quartermaster sergeant or other noncommissioned officer of the Quartermaster Corps at a post does not in any manner relieve the quartermaster from responsibility for the care of stores or property. (G. O. 46, W. D., 1914.)

75. The transportation of a regiment forming part of a larger organization in permanent camp will subject to the control of the camp commander, be under the orders of the camp quartermaster. Sufficient transportation should always be left with the different units to enable them to properly perform their duties; and where practicable to do so, the transportation of a particular unit should camp with that unit. If, however, it becomes necessary for the camp quartermaster to take any of such transportation for temporary use, he will give a memorandum receipt therefor specifying the particular transportation obtained. When no longer required, he will return to the respective units the identical animals, wagons, and other articles of transportation obtained from them, except, of course, where deaths of animals or destruction of any of the property prevent.

He should have storage facilities for the supplies sent to camp for the command and from which he can make his issues.

He will make frequent inspection of the camps, and ascertain if the various supply officers understand and attend to their duties, and if requisitions have been sent in to him for all needed supplies.

If supply officers are found to be ignorant of their duties they should be called together by the camp quartermaster and given minute instructions. In this way much suffering and complaint can be prevented.

76. The supply officer of a regiment in the field has charge of the transportation and other property issued to him by the Quartermaster Corps, and by timely requisitions will keep the command properly supplied. He will limit his requisitions for supplies to the actual necessities of the command, and will be careful not to exceed his transportation facilities.

77. The duties of the constructing quartermaster are to be in charge of and supervise construction work pertaining to and paid from funds of the Quartermaster Corps at posts or stations where assigned, with such modification as may be announced from time to time.

78. In addition to the foregoing duties, which are of a very general nature, other important duties of quartermasters and supply officers will be found throughout this manual among instructions which it is impracticable to separate from the paragraphs to which they pertain.

79. A major of the Quartermaster Corps came into the charge of a post temporarily vacated by its garrison, under the operation of paragraph 214, Army Regulations, 1913, which provided that military posts temporarily evacuated by troops will be under charge of the Quartermaster Corps. Certain troops of the Quartermaster Corps and of the Hospital Corps were left at the post. A line officer, junior to the quartermaster in charge, was under orders to proceed to the post and report to the commanding officer.

Held, that a major of the Quartermaster Corps coming into the charge of a post, although eligible to command could not place himself in command of the post or exercise the functions of a commanding officer without special assignment from the President, and could not as such commanding officer issue direct orders directing travel or appoint a summary court officer who would have jurisdiction to try members of the Hospital Corps or any other than members of the Quartermaster Corps, or appoint a recruiting officer; that he should sign official communications as "quartermaster in charge" and not as commanding officer, and since there was no commanding officer at the post, the signature of the quartermaster in charge should be accepted as equivalent to that of the commanding officer, except where such signature implied the performance of duty which could be performed only by the commanding officer; that should a line officer assume command of the post he would not be authorized to place members of the Quartermaster Corps on guard at the post, as that would be requiring them to perform military duties not pertaining to their corps, but that they might be placed on guard by the quartermaster in charge if, in his opinion, a guard was necessary to the safe-keeping of the property under his care at the post; and that should a junior line officer arrive at the post pursuant to orders requiring him to report to the commanding officer thereof, he would be in command of the post by virtue of his commission and special assignment. (Opin. J. A. G., May 9, 1914; Bull. 25, W. D., 1914.)

80. The question having been presented as to whether retired officers could be utilized for duty as acting quartermasters at military posts from which the garrisons had been temporarily withdrawn, but leaving at each post a detachment of enlisted men of the Quartermaster Corps.

Held, that said section 1255, Revised Statutes, withdrew retired officers from command, and that as a certain number of enlisted men of the Quartermaster Corps was to be left at each post, it was clear that the service contemplated would involve a command, and would also be service with troops. *Held further*, that the services of retired officers could not be thus availed of. (Opin. J. A. G., May 4, 1914; Bull. 26, W. D., 1914.)

81. Section 1255, Revised Statutes, provides that officers retired from active service shall be withdrawn from command, and the act of April 23, 1904 (33 Stat., 264), provides that—

"The Secretary of War may assign retired officers of the Army, with their consent, * * * to staff duties not involving service with troops."

Held, that in view of these statutory provisions, a retired officer assigned to duty as an acting quartermaster at a post had no authority to exercise command over enlisted men; that paragraph 19, Army Regulations, which provides that " * * * any staff officer, by virtue of his commission, may command all enlisted men like other commissioned officers" could not be interpreted as contravening the statutes, but that the command of all enlisted men referred to should be understood to mean that command or authority which officers exercise over enlisted men by virtue of their commission when urgent necessity so requires for the preservation of good order and military discipline. (Opin. J. A. G., Nov. 21, 1914; Bull. 52, W. D., 1914.)

82. A Lieutenant, United States Army, retired, assigned to active duty and directed to take charge of property and funds pertaining to the Quartermaster Corps at a post where there were present, in addition to himself, 1 officer of the Medical Reserve Corps and 10 enlisted men, requested that the department commander detail him as summary court-martial.

Held, that under the provisions of section 1255, Revised Statutes, the retired lieutenant could not exercise command; that he could not be deemed to be present with the command in the sense of the act of March 2, 1913, in view of the fact that under the provisions of the act of April 23, 1904, he was not permitted to perform service with troops, and that therefore he was not competent to act as summary court-martial, nor did he have authority to appoint a summary court-martial. *Held further*, that it was within the power of the commanding general to appoint the medical reserve officer as a summary court-martial. (Opin. J. A. G., Nov. 12, 1914; Bull. 52, W. D., 1914.)

REGIMENTAL AND BATTALION.

83. Regimental, battalion, and squadron quartermasters and commissaries (now regimental and battalion supply officers) shall hereafter be required to perform the duties of officers of the Quartermaster Corps, including the receipting for any money or property pertaining to said corps, when no officer of the Quartermaster Corps is present for such duties, and nothing contained in the Army appropriation act approved August twenty-fourth, nineteen hundred and twelve, shall hereafter be held or construed so as to prevent competent authority from requiring any officers of the Army to act temporarily as quartermasters wherever there shall be no officers of the Quartermaster Corps and no regimental, battalion, or squadron quartermasters or commissaries present for such duty. (Act Mar. 2, 1913 (37 Stat., 706); Bull. 7, W. D., 1913.)

84. The adjutant, quartermaster, and commissary, under the regimental commander, are responsible for the discipline and efficiency of the noncommissioned staff and band and for the proper supply of the regiment in the field. (A. R. 253, 1913.)

ENLISTED MEN, QUARTERMASTER CORPS.

GENERAL PROVISIONS.

85. The total enlisted strength of the Quartermaster Corps and the number in each grade shall be limited and fixed from time to time by the President in accordance with the needs of the Army, and shall consist of quartermaster sergeants senior grade, quartermaster sergeants, sergeants first class, sergeants, corporals, cooks, privates first class, and privates. The number in the various grades shall not exceed the following percentages of the total enlisted strength of the Quartermaster Corps, namely: Quartermaster sergeants senior grade, five-tenths of one per centum; quartermaster sergeants, six per centum; sergeants first class, two and five-tenths per centum; sergeants, twenty-five per centum; corporals, ten per centum; privates first class, forty-five per centum; privates, nine per centum; cooks, two per centum: *Provided*, that the master electricians now authorized by law for the Quartermaster Corps shall hereafter be known as quartermaster sergeants, senior grade, and shall be included in the number of quartermaster sergeants senior grade herein authorized. (Sec. 9, act June 3, 1916.)

86. The enlisted members of the Quartermaster Corps will consist of such number and grades as the President may from time to time authorize under the provision of law. (A. R. 1009, 1913, as changed by C. A. R. 51, 1917.)

87. Noncommissioned officers of the Quartermaster Corps are members of the general noncommissioned staff. They are appointed, promoted, reduced, and their warrants are signed as prescribed in paragraph 1009, Army Regulations, 1913.

Their warrants may be continued in force upon discharge and reenlistment, if reenlistment be made on the day following that of discharge. Any noncommissioned officer enlisted on or after the 1st day of November, 1916, furloughed to the reserve upon the completion of three years in the active service with an excellent character, shall be permitted to reenlist in the organization from which furloughed with the rank and grade held by him at the time of his furlough if he reenlists within 20 days after the date of such furlough. In each case the soldier will reenlist at the place where his organization is stationed. Each reenlistment and continuance will be noted on the warrant by the company and detachment commander. (A. R. 103, 1913, as changed by C. A. R. 52, 1917.)

88. Noncommissioned officers shall not, if they object thereto, be brought to trial before summary courts without the authority of the officer competent to order their trial by general court-martial, but shall, in such cases, be brought to trial before special or general courts-martial, as the case may be. (A. R. 968, 1913, as changed by C. A. R. 51, 1917.)

89. Quartermaster sergeants, Quartermaster Corps, will not be kept on one class of work continually, but will be made to alternate frequently from one division of the office to another, in order that they may become proficient in the various duties of the position and be afforded an opportunity to keep in touch with changing methods and conditions, so that when the service of one of these noncommissioned officers is required it will be unnecessary to inquire whether he is a former quartermaster or commissary sergeant. (G. O. 46, W. D., 1914.)

90. The military control of quartermaster sergeants serving at posts not occupied by troops is vested in the commander of the territorial department in which they are serving. All matters relating to them as soldiers subject to military command, as distinguished from administrative duties imposed upon them by regulations and orders, will, except in cases of reenlistment, be determined at department headquarters. (A. R. 1009, 1913, as changed by C. A. R. 51 1917.)

91. The duration of tours of foreign duty of enlisted men of the Quartermaster Corps is the same as for enlisted men of other services. (No. 2056315-2064360-A, A. G. O.; No. 459265-508159, Q. M. G. O.)

92. Enlisted men of the Quartermaster Corps will not be used as servants for officers. (R. S. 1282, No. 2025413, A. G. O.; Chief of Staff, Apr. 14, 1913; 451999, Q. M. G. O.)

93. In accordance with the provisions of the act of Congress approved June 3, 1916, hereafter all enlisted men, at all times while in the active service of the United States in the Army, are prohibited from leaving their posts to engage in any pursuit, business, or performance in civil life, for emolument, hire, or otherwise, when the same shall interfere with the customary employment and regular engagement of local civilians

in the respective arts, trades, or professions. Commanding officers will instruct all officers and enlisted men of their respective commands accordingly, and will take the steps necessary to carry out the provisions of this order. (G. O. 31, W. D., 1916.)

HOW APPORTIONED.

94. The number of noncommissioned officers, except quartermaster sergeants senior grade, quartermaster sergeants, and privates of the Quartermaster Corps, to be apportioned among departments and independent posts and stations will be determined by the Quartermaster General. Department commanders, on the recommendation of the department quartermaster, will make suitable allotments of enlisted men of the Quartermaster Corps, except quartermaster sergeants senior grade and quartermaster sergeants, to the several posts and stations of their command, but the aggregate thus allotted must not exceed the total number apportioned to the department. (A. R. 1009, 1913, as changed by C. A. R. 51, 1917.)

ENLISTMENTS AND TRANSFERS.

95. All enlistments for the Quartermaster Corps will be made in the grade of private. Quartermaster sergeants senior grade, quartermaster sergeants, sergeants first class, sergeants, corporals, cooks, and privates first class, who have completed an authorized enlistment period, none of which has been passed in the reserve, may be reenlisted in their respective grades and their warrants or appointments continued in force, provided they reenlist on the day following that of discharge. Any noncommissioned officer enlisted on or after the 1st day of November, 1916, furloughed to the reserve upon the completion of three years in the active service with an excellent character, shall be permitted to reenlist in the organization from which furloughed with the rank and grade held at the time of his furlough if he reenlists within 20 days after the date of such furlough. In each case the soldier will reenlist at the place where his organization is stationed. If, however, the quartermaster under whom the soldier may be serving should not deem the continuing in force of the warrant or appointment to be for the best interests of the service, he will communicate through military channels his reasons in detail to the authority competent to appoint or promote to the grade for which enlistment is desired, in order that a decision may be had before the date of the soldier's discharge. Each reenlistment and continuance will be noted on the warrant or appointment by the quartermaster. (A. R. 1009, 1913, as changed by C. A. R. 51, 1917.)

96. Recruiting officers at general recruiting stations may accept applicants for enlistment or reenlistment in the Quartermaster Corps upon the authority of the Quartermaster General of the Army subject to the prescribed physical examination for recruits, which examination the recruiting officer will cause to be made before requesting authority to make the enlistment. All applicants for enlistment must possess the qualifications prescribed by law and regulations for enlistment in the Army. After enlistment recruits will be forwarded to such stations as may be designated for them by the Quartermaster General of the Army. (G. O. 40, W. D., 1912.)

97. Recruiting officers making application either by mail or by telegraph for authority to accept men for enlistment in the Quartermaster Corps will give the following information regarding each applicant:

Age.

Whether married or single.

Special qualifications for the Quartermaster Corps.

Previous Army service, if any, including date of last discharge and character given thereon; and

In cases of applicants for original enlistment whether white or colored. (Cir. 3, A. G. O., 1912.)

98. Commanding officers of posts or stations, upon the recommendation of the quartermaster, may authorize enlistments, including the enlistment or reenlistment of married men, to fill vacancies within the allotment of enlisted men, Quartermaster Corps, made to such posts or stations. (A. R. 1009, 1913, as changed by C. A. R. 51, 1917.)

99. It is the policy of the Quartermaster Corps not to recommend approval of the enlistment or reenlistment of any former enlisted men last discharged with character other than "excellent" or "very good," or to recommend approval of the transfer of enlisted men to the Quartermaster Corps whose character is other than "excellent" or "very good."

TRANSFER WITHIN COMMAND.

100. Within his command the commander of a territorial department, or of a field army, division, or separate brigade in the field, on the recommendation of the department quartermaster, chief quartermaster, division or brigade quartermaster, may transfer enlisted men of the line of the Army as privates to the Quartermaster Corps, and he may transfer enlisted men of the Quartermaster Corps, except quartermaster sergeants senior grade and quartermaster sergeants, from duty at one post or with one organization to another where their services are required, reporting such transfer to the Quartermaster General. The assignment to station of quartermaster sergeants senior grade and quartermaster sergeants, except as may be provided in Field Service Regulations, will be made by the War Department or by commanders of territorial departments, under the special authority, in each case, of the War Department.

Applications for transfer from the line of the Army to the Quartermaster Corps will state the age, character, special qualifications, physical condition, date of expiration of current enlistment, previous service, and whether made for an existing or prospective vacancy, and will originate with the quartermaster of the post or organization and be forwarded through military channels. (A. R. 1009, 1913, as changed by C. A. R. 51, 1917.)

101. Commanders of coast defenses in which the unit system of administration has been established are authorized to transfer quartermaster sergeants, Quartermaster Corps, within their commands, provided that no expense of travel is involved. Orders for their assignment to posts garrisoned by Coast Artillery in which the unit system of administration has been established will direct that they report to the coast defense commander for assignment to duty. A copy of the coast defense orders making the assignment to be furnished the Quartermaster General. (467068, O. C. Q. M. C., Aug. 21, 1913, approved by Secretary of War; 2062990, A. G. O., Sept. 3, 1913.)

102. Copies of orders transferring enlisted men of the Quartermaster Corps from one post to another in the same coast defense will be transmitted directly to the Quartermaster General. (2062990, A. G. O., Sept. 3, 1913; 467068, Q. M. G. O.)

RECORDS AND ACCOUNTS.

103. Accounts of pay and clothing and all records pertaining to enlisted men of the Quartermaster Corps will be kept by the quartermaster under whose immediate direction they are serving. All members casually at a post, camp, or other station are under the immediate orders of the quartermaster, except prisoners and those sick in hospital, who will, however, be borne on the muster rolls, morning report, and returns of the Quartermaster Corps detachment. If discharged, their final statements will be prepared by the quartermaster. (A. R. 1009, 1913, as changed by C. A. R. 51, 1917.)

104. Descriptive lists of quartermaster sergeants serving at posts not occupied by troops will be kept at department headquarters. When they are discharged a copy of the descriptive lists, upon which will be noted the fact of discharge, with the date, place, and cause, and the character given on the discharge certificate, will be forwarded to the Quartermaster General of the Army. A copy will also be forwarded to the Adjutant General of the Army. (A. R. 1009, 1913, as changed by C. A. R. 51, 1917.)

105. The records of detachments of enlisted men of the Quartermaster Corps will be kept as provided in Army Regulations for companies.

106. A copy of each muster roll pertaining to enlisted men of the Quartermaster Corps will be furnished the Quartermaster General of the Army. (2333812, A. G. O., Nov. 20, 1915; 330.311-P, Q. M. G. O.)

107. When a man is enlisted for, reenlisted in, or transferred to the Quartermaster Corps, the quartermaster who first receives the soldier will forward a copy of his descriptive list directly to the Quartermaster General, except in the case of a man stationed in the Philippine or Hawaiian Department, when the copy will be sent through the department quartermaster.

Quartermasters will make monthly returns of their detachments on a form to be furnished by the Quartermaster General. The returns will be forwarded to the Quartermaster General through department quartermasters, and will show the date and nature of any change affecting the status of the soldier. (A. R. 1009, 1913, as changed by C. A. R. 51, 1917.)

108. The monthly return required by the preceding paragraph will be prepared on Q. M. C. Form 434. If the post or station at which a detachment is stationed is not under the control of a department commander the return will be sent direct to the Quartermaster General.

109. The monthly return required by the preceding paragraph is made in lieu of that required by paragraph 811, Army Regulations, 1913.

APPOINTMENTS.

110. Quartermaster sergeants senior grade, quartermaster sergeants, and sergeants first class will be appointed by the Secretary of War on the recommendation of the Quartermaster General. Sergeants will be appointed by the Quartermaster General, and corporals, cooks, and privates first class will be appointed by the commander of a territorial department, division, or separate brigade in the field, on the recommendation of the department, division, or brigade quartermaster. Before appointment quartermaster sergeants senior grade, quartermaster sergeants, sergeants first class, and sergeants must pass, under the direction of the Quartermaster General, a satisfactory examination, to be conducted by the quartermaster of the station at which the applicant may be serving, or elsewhere, as the Quartermaster General may direct.

Quartermaster sergeants senior grade, quartermaster sergeants, and sergeants first class, though liable to discharge for inefficiency or misconduct, will not be reduced except by sentence of a court-martial. Sergeants may be reduced by sentence of a court-martial or by the Quartermaster General, and corporals, cooks, and privates first class may be reduced by sentence of a court-martial by the Quartermaster General or by the commander of a territorial department, division, or separate brigade in the field, on the recommendation of the department, division, or brigade quartermaster. Cooks may not be reduced by sentence of summary or special courts. (A. R. 1009, 1913 as changed by C. A. R. 51, 1917.)

EFFICIENCY AND PERSONAL REPORTS.

111. Efficiency reports of quartermaster sergeants senior grade, quartermaster sergeants, and sergeants first class, Quartermaster Corps, are intended to cover, as far as practicable, the calendar year to which they refer, and will be prepared by the quartermasters under whom they are serving and be forwarded on December 31 of each year to the Quartermaster General of the Army through the commanding officer of the post or station.

Whenever a quartermaster sergeant senior grade, quartermaster sergeant, or sergeant first class, Quartermaster Corps, is permanently relieved from duty at a post or station or is detached on temporary duty elsewhere, the probable period of which may exceed 30 days, the reporting officer will make the entries on efficiency report (Q. M. C. Form 460) and, after signing the certificate attached thereto, will forward the report through intermediate commanders to the officer upon whom the duty devolves of continuing or completing the report.

Whenever a reporting officer is permanently relieved from duty or is temporarily relieved for a period that will probably exceed 30 days, he will make the required entries on the efficiency report and turn it over to the officer upon whom the duty devolves of continuing or completing the report.

A continuation of the report may be made in the form of a statement under "Remarks" in the following cases, each entry being numbered so as to correspond to the entry number in the certificate of the reporting officer:

(a) Any necessary explanation of any answers for which the allotted space is insufficient or further statement that the reporting officer desires to make as to the manner of performance of duties or qualifications for the duties of the position.

(b) For continuance of a report where the period to be covered is less than 30 days or where a reporting officer is required to report a second time on a noncommissioned officer during the year.

112. Each quartermaster sergeant senior grade, quartermaster sergeant, and sergeant first class, Quartermaster Corps, will make a personal report (Q. M. C. Form 461) on December 31 of each year. A personal report (Q. M. C. Form 461) will also be rendered upon changing station under proper orders, upon arrival at his new station, also upon departure for and return from any detached duty, furlough, or other absence.

Personal reports will be forwarded direct to the Quartermaster General of the Army through the commanding officer of the post or station.

DUTIES.

113. The duties of the several grades will be as follows:

Quartermaster sergeants senior grade.—Master electricians for duty at posts where large lighting plants are operated and owned by the United States, instructors of quartermaster schools, inspectors of subsistence stores, engineers of motor transport.

Quartermaster sergeants.—For duty as clerks and assistants to quartermasters.

Sergeants first class.—Bakers, electricians, clerks, pack masters, foreman engineers, foreman plumbers, foreman mechanics, foreman blacksmiths and horseshoers, train masters, foreman carpenters, foreman painters, and truckmasters.

Sergeants.—Clerks, stenographers and typewriters, electricians, bakers, forage masters, wagon masters, blacksmiths, plumbers, engineers, fuel overseers, overseers, carpenters, wheelwrights, masons, pack masters, farriers, saddlers, storekeepers, painters, tanners, school-teachers, machinists, and chauffeurs.

Corporals.—Clerks, stenographers and typewriters, checkers, school-teachers, assistant wagon masters, cargadors, caretakers, printers, painters, range riders, farriers, gardeners, storekeepers, forage masters, saddlers, and bakers.

Cooks.—Cooks.

Privates first class.—Teamsters, packers, gardeners, messengers, janitors, warehousemen, firemen, assistant bakers, and skilled laborers.

Privates.—Laborers, stablemen, and watchmen.

114. A quartermaster sergeant at any ungarrisoned post or station will be responsible for the property of his own corps and for such other property as may be intrusted to him for safe-keeping. For all public property committed to his charge he will account to the heads of the staff departments or corps concerned, and if the means at his disposal are insufficient for its preservation he will report the facts. (A. R. 1009, 1913; as changed by C. A. R. 51, 1917.)

115. It is not the policy of the War Department to require enlisted men of the Quartermaster Corps to form with troops or to attend military formations of any kind. The necessary muster and inspection of those men should be accomplished with the least practicable interruption to their duties in the Quartermaster Corps in such manner and at such time as the commanding officer may deem necessary to comply with the law and regulations. (2046610, A. G. O., July 10, 1915; 462854-220, 4-P, Q. M. G. O.)

116. Enlisted men of the several staff departments will not be detailed on extra duty without authority from the War Department. They are not entitled to extra-duty pay for the services rendered in their respective departments. (A. R. 172, 1913, as changed by C. A. R. 52, 1917.)

CLASSIFICATION.

117. Quartermaster Corps enlisted personnel, except quartermaster sergeants senior grade and quartermaster sergeants, is classified as follows:

(a) That portion attached to mobile organizations, except those organizations pertaining to the Quartermaster Corps.

(b) That portion assigned to organizations pertaining to the Quartermaster Corps.

(c) That portion assigned to the service of the interior. Civilian personnel of the Quartermaster Corps will, as far as practicable, be assigned to classes (b) and (c).

All men of the Quartermaster Corps will be carried on muster rolls of the Quartermaster Corps, under "Remarks," as attached to a definite mobile organization or as belonging to a unit of class (b) or to class (c). Similar notation will be made on returns of the Quartermaster Corps. Department commanders

will determine, on recommendation of the department quartermaster, the number of men at each post or station to be assigned to each class, within the limits prescribed in Tables of Organization, and the individual men will be assigned to their respective classes and those of class (a) attached to organizations of mobile troops by the post commander on recommendation of the quartermaster. Descriptive lists of men of the Quartermaster Corps of classes (a) and (b) will be kept in duplicate at posts, and all other papers required when Quartermaster Corps personnel accompanies troops to which attached will be prepared in advance so far as practicable. Mobile organizations will carry attached Quartermaster Corps troops in red ink on their muster rolls and returns.

On the receipt of orders directing a movement of mobile organizations with attached Quartermaster Corps troops, the personnel of class (a) attached to those troops will be directed to report for duty to the organization commander, and while absent will be carried as on detached service unless another status is specified in orders. When the troops again come under the jurisdiction of a post commander, the attached Quartermaster Corps personnel will be directed to report to the quartermaster of the post for garrison duty.

Property pertaining to the individual equipment of the Quartermaster Corps personnel, class (a), including mounts and mounted equipment, will be transferred to the regimental supply officer or commander of the organization to which attached—on memorandum receipt if the organization is only temporarily detached from its station, otherwise by regular invoices and receipts. These transfer papers will be kept prepared in advance except as to quantities.

All men of the Quartermaster Corps of class (a) who are authorized in Tables of Organization to be mounted will be furnished with mounts and appropriate mounted equipment by the Quartermaster Corps. (A. R. 1009, 1913; as changed by C. A. R. 51, 1917.)

EXAMINATION FOR PROMOTION.

118. The following regulations relating to the examination of enlisted men to fill the grades of quartermaster sergeant senior grade, quartermaster sergeant, sergeant first class, and sergeant in the Quartermaster Corps are announced:

1. Examinations are divided into two general classes—EDUCATIONAL, which includes quartermaster sergeants senior grade, quartermaster sergeants, sergeants first class, and sergeants as clerks, stenographers and typewriters, school teachers, chauffeurs, electricians, engineers, storekeepers, and forage masters, and NONEDUCATIONAL, which includes sergeants as bakers, blacksmiths, carpenters, farriers, fuel overseers, masons, overseers, pack masters, painters, plumbers, saddlers, tinners, wagon masters, and wheelwrights.

2. Examinations will be confined to enlisted men of the Army and to civilian employees in the service of the Quartermaster Corps continuously since November 1, 1912, who are of good character and possess the qualifications required by law for enlistment in the Army. Examinations of civilian employees will be confined to those between the ages of 18 and 45 years.

3. Examinations for the position of quartermaster sergeant senior grade—instructor of Quartermaster Corps School—will be confined to quartermaster sergeants Quartermaster Corps.

Examinations for the position of quartermaster sergeant senior grade—inspector of subsistence stores—will be confined to quartermaster sergeants Quartermaster Corps, and senior instructors (who have the rank of quartermaster sergeant Quartermaster Corps) Schools for Bakers and Cooks.

Examinations for the position of quartermaster sergeant senior grade—engineer of motor transport—will be confined to sergeants first class—truckmasters and sergeants—assistant truckmasters, machinists, and chauffeurs.

Examinations for the position of quartermaster sergeant will be confined to the most competent noncommissioned officers of the Army, who, on the date of examination, have served therein at least five years, three years of such service having been rendered as noncommissioned officers, and whose character and education shall fit them to take charge of public property and to act as clerks and assistants to the proper officers of the Army in charge of public property.

Examinations for the position of sergeant first class—truckmaster—will be confined to sergeants—assistant truckmasters, machinists, and chauffeurs.

4. It should be clearly understood that the passing of either educational or noneducational examinations does not insure appointment. Examinations are competitive, and only those vacancies existing in educational positions at the date of examination or occurring from the date of the examination to the date set for the next annual examination will be filled by the appointment of those having the highest rating at the particular examination. Those educational eligibles who have not been appointed or promoted during the year following their examination will be required to undergo examination in subsequent years in the same manner and under the same regulations as though they had never before undergone examination. Thus all candidates for educational examinations will at each annual examination compete for such vacancies as may occur during the following year on the same footing, whether or not they have occupied a place on the eligible list for the preceding year.

Further application or examination is not required in order to continue eligibility for promotion to noneducational positions.

EDUCATIONAL EXAMINATIONS.

5. The scope of the various educational examinations is as follows:

QUARTERMASTER SERGEANT, SENIOR GRADE—MASTER ELECTRICIAN.

Subject.	Time.	Value.
FIRST DAY.		
Electrical engineering.....	Hours, 3	20
Steam engineering.....	3	15
Experience.....		20
SECOND DAY.		
Heating.....	1½	10
Refrigeration.....	2	10
Gas and gasoline engines.....	1½	10
Hydraulics.....	2	15
Total.....	13	100

QUARTERMASTER SERGEANT SENIOR GRADE—INSTRUCTOR OF QUARTERMASTER CORPS SCHOOL.

FIRST DAY.		
Army regulations and general orders pertaining to Quartermaster Corps.....	2	15
Manual for the Quartermaster Corps, including general business methods of the Quartermaster Corps.....	2	15
Circulars, Quartermaster Corps, and office instructions.....	1½	10
SECOND DAY.		
Field Service Regulations:		
Part II, Article VI, Shelter.....		
Part III, Article IV, Zone of advance: General, transportation pertaining to field and supply trains, and supply service. Article V, The zone of the line of communications: General, supply service, service of military railways, and channels of correspondence. Article VI, Transportation by rail.....	1½	7.5
Transportation:		
Transportation by land (rail, wagon, motor, pack) and water. Care of animals, including feeding and watering and their care on cars and transports.....	1½	7.5
Inspection of supplies:		
The principles and practice involved in the inspection of supplies furnished by the Quartermaster Corps.....	1	5
Manufacturing:		
The principles and practice involved in the manufacture of clothing and equipage, including the methods of measuring individuals for clothing and fitting of garments furnished by the Quartermaster Corps.....	1	5
Packing and warehousing:		
The principles and practice involved in packing supplies for storage and shipment, and of warehousing supplies at depots, posts, and camps.....	1	5
Experience.....		30
Total.....	11½	100

The following listed books are suggested for study:

Army Regulations.

Manual for the Quartermaster Corps.

Cyclopedia of Textile Work (American Correspondence School)—

Vol. I. Cotton Carding, Combing, and Spinning.

Vol. II. Woolen and Worsted Yarn Preparation.

Vol. V. Knitting, Knit Goods, and Finishing.

Vol. VII. Woolen and Worsted Finishing.

Field Service Regulations.

Engineers' Field Manual—(Part VI. Animal Transportation).

Pack Transportation (Daly).

Horses, Saddles, and Bridles (Carter).

The Army Horse in Accident and Disease.

The Encyclopedia of Foods and Beverages (Ward).

Foods and their Adulteration (Wiley).

Mess Officer's Assistant (Holbrook).

QUARTERMASTER SERGEANT, SENIOR GRADE—INSPECTOR OF SUBSISTENCE STORES.

Subject.	Time.	Value.
FIRST DAY.		
Inspecting and testing subsistence stores:	<i>Hours.</i>	
Meats and meat products and fish foods.....	1½	10
Coffee, tea, cocoa, and chocolate.....	1	5
Milk and milk products and oleomargarine.....	1½	5
Cereal foods.....	1½	10
Vegetables, condiments, and canned fruits.....	1	5
Sugar and sirup.....	1	5
Experience.....		30
SECOND DAY.		
Manual for the Quartermaster Corps.....	3	15
Army regulations and general orders pertaining to Quartermaster Corps.....	3	15
Total.....	12	100

The following listed books are suggested for study:

Army Regulations.
 Manual for the Quartermaster Corps.
 The Encyclopedia of Foods and Beverages (Ward).
 Foods and their Adulteration (Wiley).
 Mess Officer's Assistant (Holbrook).
 Manual for Army Cooks.
 Manual for Army Bakers.

QUARTERMASTER SERGEANT SENIOR GRADE—ENGINEER OF MOTOR TRANSPORT.

Subject.	Time.	Value.
FIRST DAY.		
Automobile engineering:	<i>Hours.</i>	
Gas and gasoline engines.....	2	15
Construction of chassis of motor trucks and automobiles, including bodies.....	2	15
Construction of motorcycles.....	1	5
Care, operation, and repair of motor trucks, automobiles, and motorcycles.....	2	15
Experience.....		30
SECOND DAY.		
Manual for the Quartermaster Corps pertaining to transportation.....	2	10
Army regulations and general orders pertaining to the Quartermaster Corps.....	2	10
Total.....	11	100

The following listed books are suggested for study:

Army Regulations.
 Manual for the Quartermaster Corps.
 Specifications for motor vehicles, prepared under the direction of the Quartermaster General.
 Textbooks of International and American Correspondence Schools on Gasoline Engines and Automobile Engineering.
 The Gasoline Automobile—2 volumes (Heidt).
 Modern Gasoline Automobiles (Pagé).
 Motorcycles, side cars, and cycle cars (Pagé).
 "Machinery's" Handbook.
 Gas Engine Manual (Audel).
 Answers on Automobiles (Audel).

The scope of examination for the grade of quartermaster sergeant senior grade in positions other than those indicated above will be announced from time to time by the office of the Quartermaster General.

QUARTERMASTER SERGEANT.

Subject.	Time.	Value.
FIRST DAY.		
Arithmetic.....	<i>Hours.</i> 3	15
Geography.....	1	10
History of the United States.....	2	10
Orthography.....	1	10
Typewriting.....	1	10
SECOND DAY.		
Manual for the Quartermaster Corps.....	3	15
Army regulations and general orders pertaining to Quartermaster Corps.....	3	15
THIRD DAY.		
Preparation of blank forms.....	7	15
Total.....	20	100

SERGEANT FIRST CLASS—ELECTRICIAN.

ONE DAY.		
Electrical engineering.....	3	30
Gas and gasoline engines.....	2	20
Practical hydraulics.....	2	20
Experience.....	1	30
Total.....	7	100

SERGEANT FIRST CLASS—FOREMAN ENGINEER.

ONE DAY.		
Steam engineering.....	3	30
Refrigeration.....	2	20
Heating.....	2	20
Experience.....	1	30
Total.....	7	100

SERGEANT FIRST CLASS—TRUCKMASTER.

FIRST DAY.		
Gas and gasoline engines.....	3	15
Chassis of motor trucks and automobiles, including bodies, and motorcycles.....	2	15
Care, operation, and repair of motor trucks, automobiles, and motorcycles.....	2	20
Experience.....	1	30
SECOND DAY.		
Manual for the Quartermaster Corps pertaining to transportation.....	1	10
Army regulations and general orders pertaining to Quartermaster Corps.....	1	10
Total.....	9	100

The following listed books are suggested for study:

Army Regulations.

Manual for the Quartermaster Corps.

Specifications for motor vehicles, prepared under the direction of the Quartermaster General.

Textbooks of International and American Correspondence Schools on Gasoline Engines and Automobile Engineering.

The Gasoline Automobile—2 volumes (Heldt).

Modern Gasoline Automobiles (Pagé).

Gas Engine Manual (Audel).

Answers on Automobiles (Audel).

SERGEANT FIRST CLASS—BAKER.

Subject.	Time.	Value.
ONE DAY.		
Arithmetic.....	<i>Hours.</i> 2	20
Orthography.....	$\frac{1}{2}$	10
Practical questions in baking and bakery management.....	$\frac{3}{4}$	50
Experience.....		20
Total.....	6	100

SERGEANT FIRST CLASS—CLERK.

FIRST DAY.		
Arithmetic.....	3	15
Geography.....	1	10
History of the United States.....	2	10
Orthography.....	$\frac{1}{2}$	10
Typewriting.....	$\frac{1}{2}$	10
SECOND DAY.		
Manual for the Quartermaster Corps.....	2	15
Army regulations and general orders pertaining to Quartermaster Corps.....	1	15
Preparation of blank forms.....	4	15
Total.....	14	100

To which will be added stenography from dictation if the applicant claims knowledge of stenography. This subject will have a maximum weight of 2, as an extra, to be added to the rating attained.

SERGEANTS FIRST CLASS—PACKMASTERS, FOREMAN PLUMBERS, FOREMAN MECHANICS, FOREMAN BLACKSMITHS AND HORSESHOERS, TRAINMASTERS, FOREMAN CARPENTERS, AND FOREMAN PAINTERS.

Subject.	Time.	Value.
ONE DAY.		
Arithmetic.....	<i>Hours.</i> 2	20
Orthography.....	$\frac{1}{2}$	10
Practical questions pertaining to position.....	$\frac{3}{4}$	50
Experience.....		20
Total.....	6	100

SERGEANTS—CLERKS, STENOGRAPHERS, AND TYPEWRITERS.

ONE DAY.		
Arithmetic.....	2	20
Orthography.....	$\frac{1}{2}$	10
Typewriting.....	$\frac{1}{2}$	15
Manual for the Quartermaster Corps.....	1	20
Army regulations and general orders pertaining to Quartermaster Corps.....	1	20
Preparation of blank forms.....	3	15
Total.....	8	100

To which will be added stenography from dictation if applicant claims knowledge of stenography. This subject will have a maximum weight of 10, as an extra, to be added to the rating attained.

SERGEANTS—STOREKEEPERS AND FORAGEMASTERS.

Subject.	Time.	Value.
ONE DAY.		
Arithmetic.....	<i>Hours.</i> 2	20
Orthography.....	$\frac{1}{2}$	10
Manual for the Quartermaster Corps (so much as pertains to position).....	$\frac{1}{4}$	20
Experience.....		50
Total.....	4	100

SERGEANT—SCHOOL TEACHER.

ONE DAY.		
Mathematics (arithmetic and algebra).....	3	40
Geography.....	1	20
History of the United States.....	1½	20
Orthography.....	½	20
Total.....	6	100

SERGEANT—ELECTRICIAN.

ONE-HALF DAY.		
Practical electricity.....	3	60
Experience.....		40
Total.....	3	100

SERGEANT—ENGINEER.

ONE-HALF DAY.		
Steam engineering.....	3	60
Experience.....		40
Total.....	3	100

SERGEANTS—ASSISTANT TRUCKMASTERS, MACHINISTS, AND CHAUFFEURS.

ONE DAY.		
Gas and gasoline engines.....	1	15
Chassis of motor trucks and automobiles, including bodies, and motorcycles.....	1	15
Care, operation, and repair of motor trucks, automobiles, and motorcycles.....	2	30
Experience.....		40
Total.....	4	100

The following listed books are suggested for study:

Manual for the Quartermaster Corps pertaining to care and operation of motor vehicles.

The Gasoline Automobile—2 volumes (Heldt).

"Machinery's Handbook" (for machinists only).

Gas Engine Manual (Audel).

Answers on Automobiles (Audel).

In addition to the books above listed for study in connection with certain positions the following are suggested for study in connection with the examinations for other positions:

Electricity.—Swoop's Lessons in Practical Electricity, and Standard Handbook for Electrical Engineers.

Steam engineering.—Hawkins's Engineer's Examination, Hawkins's Steam Boilers, and Hawkins's Steam Engineer's Catechism, to which should be added for the grade of foreman engineer Hawkins's Calculations for Engineers, and Hawkins's Indicator Practice.

Heating.—W. G. Snow's Principles of Heating.

Refrigeration.—Audel's Answers on Refrigeration, volume 1.

Hydraulics.—Merriman's Elementary Hydraulics.

Gas and gasoline engines.—Audel's Gas Engine Manual.

Arithmetic.—Milne's Standard Arithmetic.

Geography.—Frye's Elements of Geography, and Frye's Complete Geography.

History.—Fiske's History of the United States.

Algebra.—Wentworth's New School Algebra.

The publications of the International Correspondence Schools are also suggested.

Experience will be rated on a statement in the applicant's own handwriting showing the nature and place of employment for the past five years, whether as student, workman, or otherwise. This statement should give names of schools or colleges attended, names of employers, nature of work performed, and rate of pay received, that it may express as nearly as may be the value of the past training of the candidate for the position for which he is being examined. This statement will be included in the letter required by paragraph 7.

6. Applications for permission to take examination for appointment as quartermaster sergeant senior grade and quartermaster sergeant must reach the office of the Quartermaster General not later than October 1 of each year. Applications for permission to take educational examinations for positions in the grade of sergeant from men stationed in the Philippine Department must reach the department quartermaster of that department not later than January 1 of each year. Applications to take all other educational examinations must reach the office of the Quartermaster General not later than January 1 of each year. All applications except those to be sent to the department quartermaster, Philippine Department, should be forwarded by post commanders directly to The Adjutant General of the Army.

Applications from candidates who are manifestly not qualified should not be forwarded.

7. Each application will be addressed to the Quartermaster General, be prepared in the handwriting of the applicant, and give the following information:

- (a) Date and place of birth.
- (b) Educational advantages.
- (c) Whether married or single; if married, the number and ages of minor children, and whether living with him at his station.
- (d) A statement of his enlistments and reenlistments, including date of current enlistment.
- (e) The enlistment period in which he is serving.
- (f) The length of time he has been a noncommissioned officer and in what organizations.
- (g) A full statement of the experience he has had in the duties of the position sought.
- (h) Whether ever reduced in grade, and if so, the cause thereof.
- (i) Whether ever court-martialed, and if so, the charge, findings, and sentence in each case.

8. Examination questions, except as noted below, will be prepared and distributed by the office of the Quartermaster General. Examination questions for candidates for promotion to the grade of sergeant stationed in the Philippine Department will be prepared and distributed by the department quartermaster of that department.

9. Examination papers of applicants stationed in the Philippine Department for promotion to sergeant will be rated by the department quartermaster of that department. All other examination papers will be rated in the office of the Quartermaster General by such officers or boards of officers as may be designated by him.

10. The officers who may be designated by the Quartermaster General for the duty mentioned in the preceding paragraph will, independently of one another, examine the written answers and make a memorandum upon a separate sheet of paper of the value that they assign to each answer, estimated on a scale of 100. The sum of the several values thus given to a particular answer by the officers concerned divided by the number of officers will give the mark for that answer. The subject marks will be multiplied by their relative values, the sum of these products will be divided by the sum of the relative values of all the subjects, and the general average resulting will show the rating of the candidate.

11. Applicants for appointment as quartermaster sergeant senior grade and quartermaster sergeant to be successful must attain a general average of at least 75 per cent and an average in arithmetic, if included in the examination, of at least 65 per cent.

12. Examinations for quartermaster sergeant senior grade and quartermaster sergeant will be conducted commencing on the first Monday in December of each year. All other examinations will be conducted commencing on the first Monday in March of each year. Completed examination papers will be sent under seal directly to the office of the Quartermaster General within 10 days of the conclusion of the examinations. If impracticable for the quartermaster to conduct the examinations, he will request the commanding officer to detail an officer to conduct them.

13. Prior to the examination the officer in charge will obtain from a medical officer a certificate showing whether the applicant is physically suited to perform the duties incident to the position sought. This certificate and the certificates of the commanding officer and quartermaster or other officer conducting the examination as to the general qualifications of the applicant for the position sought will accompany the examination papers when completed. The latter certificates will contain a statement covering the applicant's habits as to sobriety.

14. Recourse to books, memoranda, or other sources of assistance will not be allowed the applicant during his examination. He will enter all his work upon the examination sheets and will note at the bottom of the first sheet of each subject the time he began and finished work on the subject. Papers will be given out in such manner that all questions relating to the examination in the hands of the applicant may be answered before a recess is had or at the completion of the day's work. A statement of the officer in charge that such was the procedure will accompany the papers.

15. Letter-size paper will be used and only one side of the several examination papers will be utilized for work. All papers will be securely fastened together at the top by tape or paper fasteners, so as to permit of ready review, in the following order:

- (a) Letter of candidate.
- (b) Letters of recommendation and testimonials.
- (c) Certificate of medical officer.
- (d) Certificate of commanding officer and quartermaster.
- (e) Examination questions, with answers attached, in the order hereinbefore indicated.

NONEDUCATIONAL EXAMINATIONS.

16. No educational test is required for the noneducational class other than the letter in the handwriting of the applicant referred to in paragraph 20, but the following subjects are considered: Physical ability, age, service, training, experience, and fitness. The information upon which ratings are based will be the certificates required by paragraph 20, and such additional certificates and testimonials as may be furnished by the candidate and transmitted with the examination papers.

17. Applications for noneducational examinations may be forwarded at any time, and applicants will be rated and promoted, if qualified, as vacancies occur. Such applications will be forwarded through the usual channels.

Applications from applicants who are manifestly not qualified should not be forwarded. Before forwarding applications the applicant should, if practicable, be given a practical test to determine his qualifications for the duties of the position sought.

18. Applications of men stationed in the Philippine and Hawaiian Departments will be rated by the respective department quartermasters and the names of qualified applicants borne on the registers of eligibles maintained in their respective offices. All other applications will be rated in the office of the Quartermaster General and the names of those found qualified borne on the registers of eligibles maintained in that office.

19. Vacancies occurring in noneducational positions in the Philippine and Hawaiian Departments will be filled by the promotion of eligibles whose names appear on the registers maintained by the respective department quartermasters. All other vacancies will be filled from registers maintained in the office of the Quartermaster General.

20. Each application will be addressed to the Quartermaster General, or department quartermaster, Philippine or Hawaiian Department, as the case may be, in the handwriting of the applicant, and give the information required by paragraph 7.

The certificates of a medical officer, the commanding officer, and quartermaster, referred to in paragraph 13, should invariably accompany applications, as well as such additional certificates and testimonials as the applicant may desire to submit.

REPORT OF DEATH.

119. The death of a quartermaster sergeant senior grade, quartermaster sergeant, or sergeant first class, will be immediately reported by the officer under whose orders he is serving direct to the Quartermaster General of the Army.

OFFICIAL PUBLICATIONS.

120. Each quartermaster sergeant senior grade and quartermaster sergeant will be furnished one copy of each printed circular from the office of the Quartermaster General directly by The Adjutant General of the Army, excepting those serving in the Philippine Islands, who will be supplied by the Quartermaster General through the department quartermaster, Philippine Department.

Changes in Army Regulations, Manual for the Quartermaster Corps, Field Service Regulations, Manual of Courts-martial, Regulations for Mine Planter, Uniform Regulations, Transport Service Regulations, and Tables of Organization; General orders and bulletins, War Department, and circulars, Adjutant General's Office, are furnished direct to quartermaster sergeants senior grade and quartermaster sergeants by The Adjutant General of the Army.

121. The following official publications of the War Department will be issued to quartermaster sergeants senior grade and quartermaster sergeants upon application direct to The Adjutant General of the Army:

Army Horse in Accident and Disease.
Digest of Opinions, Judge Advocate General, 1912.
Infantry Drill Regulations.
Manuals:

Army Bakers.
Army Cooks.
Army Horseshoer.
Courts-martial.
Engineer, Field.
Military Railways.
Pack Transportation (Daly) 1916.

Manuals—Continued.

Quartermaster Corps.
Official Table of Distances.
Regulations:
Army.
Field Service.
Mine Planters.
Uniform.
Transport Service
Tables of Organization

ARMS AND EQUIPMENT.

122. The following arms and equipments are prescribed for each enlisted man of the Quartermaster Corps for field service:

(a) Provided by the Ordnance Department:

New model equipment—

- 1 can, bacon.
- 1 can, condiment (if dismounted).
- 1 canteen.
- 1 canteen cover, dismounted.
- 21 cartridges, ball, pistol.
- 1 cup.
- 1 fork.
- 1 haversack (if dismounted).
- 1 knife.
- 2 magazines, pistol, extra.
- 1 meat can.
- 1 pack carrier (if dismounted).
- 1 pistol.
- 1 pistol belt without saber ring.
- 1 pistol holster.
- 1 pouch for first-aid packet.
- 1 ration bag (if mounted).
- 1 spoon.
- 1 spurs, pair (if mounted).
- 1 spur straps, set (if mounted).

(b) Provided by the Medical Department:

- 1 first-aid packet.

(c) Provided by the Quartermaster Corps:

(1) Horse equipment for each mounted man—

- 1 bag, nose.
- 1 blanket, saddle.
- 1 bridle, riding.
- 1 brush, horse.
- 1 comb, carry.
- 1 cover, mule, blanket lined (for winter use when specially ordered).
- 1 halter and strap.
- 1 saddle, riding.
- 1 saddlebags, pair.

(c) Provided by the Quartermaster Corps—Contd.

(2) A field kit comprising, in addition to (d) and the clothing worn on the person, the following articles—

- 1 blanket.
- 1 drawers, pair.
- 1 overcoat (when specially ordered).
- 1 shelter tent, half, mounted.
- 5 shelter tent pins.
- 1 shelter tent pole.
- 1 slicker.
- 1 soap, cake.
- 2 stockings, pairs.
- 1 sweater (when specially ordered).
- 1 undershirt.

(3) A surplus kit consisting of—

- 1 breeches, pair.
- 1 drawers, pair.
- 1 shirt, olive drab.
- 1 shoes, russet leather, pair.
- 2 stockings, pairs.
- 1 shoe laces, extra, pair.
- 1 undershirt.

(4) Additional for permanent camp—

- 1 clothing roll (for quartermaster sergeants senior grade).
- 1 bed sack.
- 1 blanket.
- 1 cot.
- 1 mosquito bar.

(d) Provided by soldier:

- 1 comb.
- 1 toothbrush.
- 1 towel.

The foregoing field kit, which is carried on the person by dismounted and on the saddle by mounted men, is supplemented by the surplus kit, the two together making up the service kit.

Should the overcoat and sweater probably not be required as a protection against cold weather they will not be issued, or if they have been previously issued they will be turned in to the quartermaster before taking the field. The overcoat and sweater will only be taken into the field when specially ordered. Should unforeseen conditions arise requiring their use after the troops have taken the field they may be sent forward or they may be issued by the quartermaster at the place where the soldier is serving.

The equipment for field service, except the clothing components of the service kit and those articles required in performance of daily duties, will be issued only when the Quartermaster Corps personnel is actually ordered into the field; at other times it will be kept in possession of the proper supply officer at the post where the soldier is serving.

123. The clothing component of the field kit and the surplus kit are as follows:

1. The field kit, clothing component, for all arms and branches of the service, mounted and dismounted, in addition to the clothing worn on the person, is composed of the following articles:

- | | |
|---------------------------------------|--|
| 1 blanket. | 2 stockings, pairs. |
| 1 comb. | 1 toothbrush. |
| 1 drawers, pair. | 1 towel. |
| 1 poncho (dismounted men). | 1 undershirt. |
| 1 slicker (mounted men). ¹ | 1 housewife (for 1 man of each squad). |
| 1 soap, cake. | |

¹For all enlisted men of the Quartermaster Corps, both mounted and dismounted; also for enlisted men of the Hospital Corps detailed as ambulance drivers and ambulance orderlies.

The foregoing field kit, which is carried on the person by dismounted men and on the packed saddle by mounted men, is supplemented by the surplus kit, the two together making up the clothing component of the service kit.

2. The surplus kit consists of—

- | | |
|--------------------------------|----------------------------|
| 1 breeches, pair. | 2 stockings, pairs. |
| 1 drawers, pair. | 1 shoe laces, extra, pair. |
| 1 shirt, olive drab. | 1 undershirt. |
| 1 shoes, russet leather, pair. | |

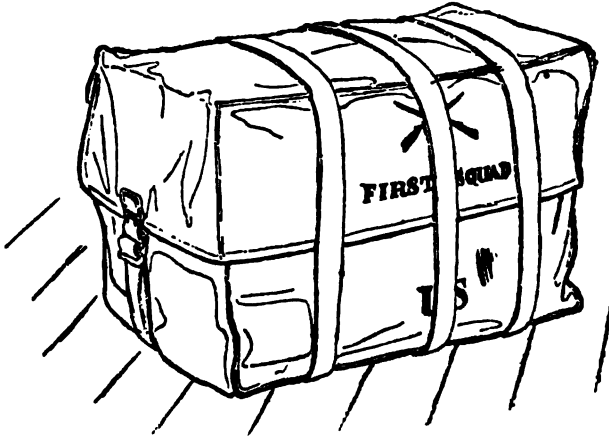
The surplus kit pertains to equipment "B" as part of the permanent camp equipment, to be forwarded to troops when serving in instruction, maneuver, mobilization, or concentration camps, or when in active service a temporary suspension of operations permits the troops to refit. In peace-time maneuvers and marches the surplus kit may accompany the troops, if so directed in the orders prescribing the movement. The vehicles and animals of the combat train and those representing the divisional supply train will be utilized to transport them.

3. The sweater will form part of equipment "A" pertaining to field service, and, when climatic conditions require its use, will be carried by the soldier on his person. When sweaters are not prescribed to be worn on the person, they will be collected into bundles of convenient size and secured by burlap or other suitable material, or will be boxed. They will be marked ready for shipment to be forwarded when required. In peace-time maneuvers and marches the sweater, even though not prescribed to be carried by the soldier on the march, may accompany the troops, if so directed in the orders prescribing the movements. The vehicles and animals of the combat train and those representing the divisional supply train will be utilized to transport them.

The same rule will apply in regard to overcoats.

4. Surplus kit bags will be issued to each organization at the rate of one to each squad, one for the sergeants, and one for the cooks and musicians (or trumpeters) and one for every eight men of detachments.

Each bag will be marked with the letter of the company and the number of the regiment as provided in paragraph 295, Army Regulations, 1913, for haversacks, and the proper designation of the squads to which the bags belong, both markings to be in center of front cover flap, as shown in the following illustration:



5. The kit bag for the sergeants and that for the cooks and musicians (or trumpeters) will be marked "Sergeants," "Cooks and musicians" (or trumpeters), respectively. Similarly, the kit bags for detachments will be appropriately marked.

The kit of each man will be packed as follows:

Stockings to be rolled tightly, one pair in the toe of each shoe; shoes placed together, heels at opposite ends, soles outward, wrapped tightly in underwear, and bundle securely tied around the middle by the extra pair of shoe laces, each bundle to be tagged with the company number of the owner. These individual kits will be packed in the surplus kit bag in two layers of four kits each, the breeches and olive-drab shirts to be neatly folded and packed on the top and sides of the layers.

6. (a) In garrison, the surplus kit articles are not required to be kept habitually packed and stored, or kept apart from the rest of a soldier's belongings. The soldier should have the clothing component of the service kit. Surplus kits are packed only when commanders require it to be done.

(b) Organization commanders will keep on hand a sufficient supply of surplus kit bags, marked as prescribed above, but unpacked. (G. O. 58, W. D., 1915.)

124. When an enlisted man under orders to change station is to take with him public property pertaining to the Quartermaster Corps, the officer preparing the descriptive list will make notation thereon of the various articles comprising such property, and take the soldier's receipt therefor. This receipt will be

transmitted to the accountable quartermaster, who will invoice the property to the quartermaster of the soldier's new station, filing with said invoice the soldier's receipt.

Should the man be ordered to service in a territorial department beyond the sea under orders which do not specify the particular place that is to be his new station, the invoice, together with the receipt, will be forwarded to the department quartermaster of the over-sea department, who will have the property receipted for by some accountable quartermaster at department headquarters. When the enlisted man has been assigned to station, the property will be re-invoiced to the quartermaster of such station. Similar action will be taken in the case of a man who is ordered from an over-sea station to another over-sea station or to the United States. (G. O. 65, W. D., 1915.)

125. The following instructions in regard to accounting for quartermaster property which an enlisted man takes with him when ordered to temporary duty are published for the information and guidance of all concerned:

1. When an enlisted man is ordered away from his organization on duty which is definitely known to involve only a temporary period of absence, he will sign a receipt for all quartermaster property which he is to take with him, and this receipt will accompany the descriptive list to the place of temporary duty. Regular memorandum receipts to cover the property will then be made up and sent to the commanding officer to whom the descriptive list is sent, and the latter will designate some officer of his command to sign the memorandum receipt and return the same directly to the accountable officer. The foregoing procedure will not be followed when an enlisted man is ordered to temporary duty of an indefinite duration, but in such case accountability for the property will be covered by regular invoices as provided in paragraph I, General Orders, No. 65, War Department, 1915. Regular invoices will also be used to cover accountability for the property in the case of an enlisted man who, while on temporary duty, is transferred to another organization, separated from the service, or transferred to the reserve.

2. Responsibility for property which is lost during travel will, if necessary, be fixed by a surveying officer.

3. A statement of charges, Q. M. C. Form No. 208, for all property charged against the soldier on the pay rolls, and survey reports of all property authorized to be dropped and not charged will be furnished the accountable officer, who will issue a credit memorandum to the responsible officer for such property. (G. O. 21, W. D., 1916.)

126. Equipment furnished to enlisted men of the Quartermaster Corps will be marked by stencil or stamp with the letters "Q. M. C." placed above the letters "U. S." (G. O. 40, W. D., 1913.)

CIVILIAN EMPLOYEES.

GENERAL PROVISIONS.

127. The employment of civilians in the Quartermaster Corps will be regulated by the Quartermaster General, under the direction of the Secretary of War. Those whose services are engaged with the intention or probability of retaining them in the service are considered as permanent employees. Their appointment, dismissal, promotion, or reduction will be made under the supervision of the Quartermaster General, by the officers employing them, except as controlled by statutes or civil-service rules; but in the selection of such employment preference will be given, as far as practicable, to applicants who have served meritoriously as enlisted men in the Army, and the appointments and promotions of all permanent employees, except laborers, teamsters, and other kindred occupations, will be submitted for the approval or confirmation of the Secretary of War. (A. R. 727, 1913.)

128. Department commanders will confine expenditures for civilian employees within the allotment for the purpose made under the direction of the Secretary of War. (A. R. 729, 1913.)

129. Civilian employees in the service of the Quartermaster Corps continuously since November 1, 1912, who are of good character, and who possess the qualifications required by law and regulations for enlistment in the Army, may be enlisted as privates and immediately recommended for promotion to the grade in which they are competent to serve. Enlistments will be confined to those between the ages of 18 and 45 years.

Promotion will be made as prescribed for enlisted men of the Quartermaster Corps. Vacancies in the classified service may, with the approval of the Quartermaster General, be filled by enlisted men of the Quartermaster Corps as they occur.

Civilian employees in the unclassified service continuously since November 1, 1912, who are over 45 years of age, will not be discharged for the purpose of making vacancies to be filled by enlisted men without the approval of the Quartermaster General.

130. Civil engineers, clerks, inspectors, storekeepers, packers, watchmen, messengers, teamsters, mechanics, and laborers will, as a rule, be engaged by the month, day, or piece, and paid at the end of each calendar month. They will be designated on the rolls in the capacity in which employed and at the rates established. When discharged and not paid, certified statements will be given them. (A. R. 730, 1913.)

Paragraph 730, Army Regulations, 1913, has always been construed as permitting a certain amount of discretion to the quartermaster making payment to employees, and the method of paying semi-monthly is acceptable to the Treasury Department officials. When depots are located in large cities, where it is customary for employees not in the Government service to be paid semi-monthly, it is thought that to adhere strictly to the paragraph of regulations referred to would in most cases work a hardship upon the employees of the Government. (Approved, Acting Sec. War, Nov. 4, 1907.)

The designations of employees as indicated in letters of authority of the Quartermaster General and in the appointments or instruments issued by the War Department will be strictly adhered to.

When a change of designation is desired the matter will be submitted to the Quartermaster General setting forth the reasons therefor. Such changes will be made only upon the approval of the Quartermaster General, and, in the case of the classified employee, the Secretary of War.

131. The loaning of money at usurious rates of interest by clerks and other civilian employees in or under the War Department or the Military Establishment, either as principal or agent, directly or indirectly to others in the Government service, is prohibited, and any such clerk or employee who hereafter engages in the same will be dismissed from the service and no application for his reinstatement therein will be considered. (G. O. 52, W. D., 1911.)

132. The soliciting of pension or other claims against the United States on military reservations or at military posts, camps, or stations, including general hospitals, is prohibited.

Civilian employees who give information with a view to adding persons in soliciting such claims will be discharged. (G. O. 163, W. D., 1906.)

133. No employee of the Quartermaster Corps while in such employ will act as agent, representative, or salesman for any corporation, joint stock company, or association which is doing business with this corps.

A violation of the provisions of this paragraph will be considered sufficient cause for recommending dismissal of employee.

134. A forage master or wagon master shall not be concerned, directly or indirectly, in any means of transport employed by the United States, or in the purchase or sale of any property procured for or belonging to the United States, except as agent for the Government. (A. R. 1093, 1913.)

135. The War Department will take no cognizance of a debt complaint against an employee, so far as the creditor is concerned, beyond acknowledging receipt of his communication. Creditors and collectors will be denied access to employees for the purpose of presenting or collecting claims during the hours set apart for the transaction of public business.

But while the department will not permit itself to be used as a collection agency, it will not consider as a fit employee any one who contracts a debt and then without sufficient excuse neglects to make payments; and upon receipt of a debt complaint it will be referred to the proper chief of bureau for a report in writing from the employee concerned, which, together with a notation of the conclusions reached by the department in the matter, will be made part of the official record in his case.

An employee who contracts indebtedness and then without sufficient excuse or reason neglects or avoids payment thereon will be discharged. (Cir. O, W. D., July 9, 1913.)

136. Civilian employees of the War Department may be armed when necessary for the protection of life or public property, and the same responsibility attaches to the officers accountable for the arms furnished them that attaches to those accountable for the arms in the hands of enlisted men. The sale of ammunition to civilian employees of the War Department may be made for hunting purposes when considered necessary for their subsistence or for the interest of the United States. In the field the sale of meat cans, canteens, knives, forks, and spoons, when they can be spared, to an officer in charge of civilian employees for their use, is authorized, provided they can not be obtained in any other way. (A. R. 1526, 1913.)

137. When ammunition is furnished to civilian employees it is not to be dropped from the returns unless expended in action or in hunting when necessary to obtain subsistence. Ammunition not so expended will be returned to the responsible officer and accounted for by him, or paid for at the price fixed. (A. R. 1531, 1913.)

138. If articles of public property are embezzled or lost or damaged through neglect by a civilian employee the value or damage as ascertained (and by a survey if necessary) shall be charged to him and set against any pay or money due him. (A. R. 688, 1913.)

139. Arms lost, destroyed, or embezzled by civilian employees will be charged in the same manner as stores similarly lost by enlisted men, and the money value thereof accounted for as in case of sales made in accordance with A. R. 1521, 1913. (A. R. 1527, 1913.)

140. Employees in or under the War Department are forbidden to hold membership in the National League of Government Employees while it issues or is connected with any publication for which advertisements are procured from contractors or business concerns having contractual relations with any branch of the service under the War Department. (Bull. 2, W. D., 1915.)

141. The question was presented whether Government employees desiring to attend business men's camps of military instruction might be permitted to do so on a pay status without having the time so spent charged against their regular annual leaves. It was pointed out that Government employees belonging to the Organized Militia of the District of Columbia enjoy such a privilege while on duty with the militia. By section 49 of the District of Columbia militia act of 1889 (25 Stat., 779), it was provided that officers and employees of the United States and of the District of Columbia who are members of the National Guard shall be entitled to leave of absence from their respective duties, without loss of pay or time, "on all days of any parade or encampment ordered or authorized under the provisions of this act."

Held, that the provisions of the act of 1889 referred to apply only to Government employees belonging to the National Guard of the District of Columbia, and that, there being no similar statutory provision in respect to other employees, any absence from duty for the purpose referred to would have to be charged against their annual leave or without pay if the annual leave is exhausted. (Opin. J. A. G., Nov. 20, 1915, Bull. 39, W. D., 1915.)

142. All officers and employees of the United States and of the District of Columbia who shall be members of the National Guard shall be entitled to leave of absence from their respective duties, without loss of pay, time, or efficiency rating on all days during which they shall be engaged in field or coast-defense training ordered or authorized under the provisions of this act. (Sec. 80, act June 3, 1916.)

143. In connection with section 80 of the national-defense act approved June 3, 1916, the following questions were submitted:

(1) "Can employees of the department who are members of the National Guard and have been called out by orders of the President, be paid their salaries as employees of the department for such time as they remain in camp and are not drafted into the active military service of the Government?"

(2) "Can any such employees be borne on the rolls of the department in a pay status after they have been drafted into the active military service of the Government?"

Hold, in answer to questions (1) and (2), that the leave authorized in favor of officers and employees who are members of the National Guard being only for the time while they are "engaged in field or coast-defense training" ordered or authorized under the provisions of that act, it is not available to such officers and employees when called into the service of the United States by the President. Advised, however, that while employees referred to are not entitled to military leave under the said provision, there appears to be no reason why they should not be paid their regular salaries as officers or employees for such period prior to their actual muster into the service as would be covered by annual leave granted to them in accordance with law, and that even if actually mustered into the service of the United States, *enlisted men* may continue to receive pay as officers or employees until the expiration of the leave granted, provided the combined pay of the military and civil positions does not exceed \$2,000 per annum. If it does exceed \$2,000, payment of any compensation as a civilian officer or employee would be prohibited under the provision of section 6 of the act of May 10, 1916 (Pub., No. 73). This applies to men called forth under the provisions of section 4 of the act of June 21, 1903, as amended, as well as those drafted into the military service under the provisions of section 111 of the act of June 3, 1916. (Comp., June 28, 1916.)

144. On election day for Senators and Representatives in the Congress of the United States all clerks and other employees under the War Department who are qualified voters, when employed in a State and congressional district where such election is being held, shall be granted a reasonable time in which to vote during working hours, without loss of pay or without charge against annual leave, unless for special public reasons such clerks or other employees be excepted therefrom by the highest officer or official having immediate supervision or control of the office or establishment under the War Department to which they are assigned, or where the same would be inconsistent with existing law. (Par. II, Bull. 4, W. D., 1915.)

145. A record will be kept in each office showing the name and address of the nearest relative of each civil employee of the Quartermaster Corps.

146. No person in the classified civil service of the United States shall be removed therefrom except for such cause as will promote the efficiency of said service and for reasons given in writing, and the person whose removal is sought shall have notice of the same and of any charges preferred against him, and be furnished with a copy thereof, and also be allowed a reasonable time for personally answering the same in writing, and affidavits in support thereof; but no examination of witnesses nor any trial or hearing shall be required except in the discretion of the officer making the removal; and copies of charges, notice of hearing, answer, reasons for removal, and of the order of removal shall be made a part of the records of the proper department or office, as shall also the reasons for reduction in rank or compensation; and copies of same shall be furnished to the person affected upon request, and the Civil Service Commission also shall, upon request, be furnished copies of the same: *Provided, however*, That membership in any society, association, club, or other form of organization of postal employees not affiliated with any outside organization imposing an obligation or duty upon them to engage in any strike, or proposing to assist them in any strike, against the United States, having for its objects, among other things, improvements in the condition of labor of its members, including hours of labor and compensation: therefor and leave of absence, by any person or groups of persons in said postal service, or the presenting by any such person or groups of persons of any grievance or grievances to the Congress or any Member thereof shall not constitute or be cause for reduction in rank or compensation or removal of such person or groups or persons from said service. The right of persons employed in the civil service of the United States, either individually or collectively, to petition Congress, or any Member thereof, or to furnish information to either House of Congress, or to any committee or member thereof, shall not be denied or interfered with. (Bull. 17, W. D., 1912.)

It is hereby ordered that petitions or other communications regarding public business addressed to the Congress or either House or any committee or Member thereof by officers or employees in the civil service of the United States shall be transmitted through the heads of their respective departments or offices, who shall forward them without delay with such comment as they may deem requisite in the public interest. Officers and employees are strictly prohibited, either directly or indirectly, from attempting to secure legislation or to influence pending legislation except in the manner above prescribed. (Ex. order Apr. 8, 1912; G. O. 15, W. D., 1912.)

147. The expenses of interment, or of preparation and transportation to their homes, of the remains of civilian employees of the Army in the employ of the War Department who die abroad, inclusive of Alaska and the Canal Zone, Panama, or on Army transports, or who die while on duty in the field or at military posts within the limits of the United States, are provided for in the annual appropriation acts from year to year.

The following clause appears in "An act making appropriation for sundry civil expenses of the Government for the fiscal year ending June thirtieth, nineteen hundred and seventeen, and for other purposes": "Disposition of remains of officers, soldiers, civilian employees, and so forth: * * * Interment, or preparation and transportation to their homes, of the remains of civil employees of the Army in the employ of

the War Department who die abroad, in Alaska, in the Canal Zone, or on Army transports, or who die while on duty in the field or at military posts within the limits of the United States; * * *." (Bull. 13, W. D., 1915.)

148. The civil service act, rules, and Executive orders, issued in pamphlet form by the Civil Service Commission, will be observed in connection with instructions herein, and quartermasters should obtain a copy of the same, as well as the pamphlet Information for Boards of Examiners and Nominating Officers; and the circulars of information on the subjects of Veteran Preference; Transfer; Reinstatement; Removal; Political Assessments and Partisan Activity of Officeholders; and Classification, Assignment, and Appointment of Laborers. These publications may be obtained by applying to the Civil Service Commission, Washington, D. C., or to one of its secretaries as listed in paragraph 177.

149. Civilians in the employ of the Government summoned as witnesses before military courts. (A. R. 989 and 991, 1913.)

Before civil courts. (A. R. 994, 1913.)

150. In time of war certificate of identity on Q. M. C. Form No. 240 will be given to each civilian employee in accordance with Appendix B, Rules of Land Warfare, 1915.

MEDICAL TREATMENT.

151. Medical officers and contract surgeons on duty will attend civilian employees at stations or in the field where other medical attendance can not be procured. Medicines will be dispensed to all persons entitled to medical attendance at posts or stations where they can not be procured by purchase. (A. R. 1473, 1913.)

152. Civilian employees at military posts, including the employees of post exchanges, may be furnished the medical supplies prescribed for them by a medical officer under such regulations as the Surgeon General may establish in accordance with law. (A. R. 1457, 1913.)

153. A civilian employee on duty at a station where other than Army medical attendance can not be procured is entitled, when necessary, to admission to hospital. (A. R. 1458, 1913.)

154. A civilian employed as teamster in the Quartermaster Corps at Honolulu, Hawaii, at \$40 a month and rations, having been injured while in the performance of his duty, was duly admitted to the post hospital for treatment. No provision is made by law for the payment of commutation of rations to civilian employees, and it is expressly prohibited by A. R. 1229, 1913.

Held, that as the employee was entitled to rations under his contract of employment in accordance with A. R. 1203, the hospital should draw his rations in kind and remit the charge of 40 cents a day prescribed by A. R. 1460. (Opin. J. A. G., Feb. 26, 1916; Bull. 8, W. D., 1916.)

155. Hospital charges at the Army and Navy General Hospital, Hot Springs, Ark., and at the general hospital at Fort Bayard, N. Mex., are governed by special regulations. Subsistence charges for civilian employees, on the footing of enlisted men, in other Army hospitals, except field hospitals, will be 40 cents a day; for civilians on the footing of officers \$1.25 a day. In field hospitals the subsistence charged for the above classes will be 30 cents and 60 cents a day, respectively. Post commanders in Alaska may prescribe an additional charge for each such patient not to exceed 25 cents a day.

A medicine charge of 25 cents a day will be made for all civilian employees in Army hospitals who are not entitled to medical care and treatment at the cost of Army appropriations.

The surgeon will determine in each case, subject to instructions from higher authority, whether civilian patients shall be on the footing of enlisted men or of officers. (A. R. 1460, 1913.)

156. Members of the Dental Corps will serve free of charge all those entitled to free medical treatment by medical officers. (A. R. 1398, 1913.)

157. Civilian employees of the Army should pay their indebtedness for hospital charges before leaving the hospital, or promptly at the end of every month if they then continue in the hospital.

A civilian employee who is unable to pay his hospital charges at the prescribed time will give a certificate of his indebtedness, in triplicate, on Form 49A, Medical Department (marking one number "original," one "duplicate," and the third "triplicate"), to the commanding officer of the hospital, who will designate by indorsement thereon the officer to whom the amount of the indebtedness should be remitted, and will forward the original and duplicate at once through proper channels to the officer under whom the employee is serving, retaining the triplicate for his own files. The employing officer will refer the certificate to the quartermaster or disbursing officer who is to pay the employee and such quartermaster or disbursing officer will deduct the amount of the indebtedness from the pay due, and will remit the amount so deducted to the officer designated to receive it. When an employee who is indebted for hospital charges dies before the indebtedness is settled, the commanding officer of the hospital will prepare an account thereof in duplicate, certifying the same to be correct, and will forward one number to the employing officer for his information and guidance, and the second number, through the Surgeon General, to the Auditor for the War Department, retaining a copy for his own files. Should a certificate of the indebtedness have been given previously, all the numbers thereof will be assembled and forwarded with the account for the auditor. Ordinarily the commanding officer of the hospital where the employee was cared for will be designated as the officer who is to receive the amount of the indebtedness. But when the hospital is about to be or has been closed the department surgeon having jurisdiction over it should be designated to receive the remittance; or if the field army or independent division or the territorial department, under which the charges were incurred, is about to be or has been disbanded or discontinued, then the Surgeon General should be so designated. The Surgeon General should also be designated to receive remittances for hospital service rendered in general hospitals which have been or are about to be closed. (A. R. 1461, 1913.)

158. Civilian employees of the Quartermaster Corps who may become insane during such employment are entitled by law to admission to the Government Hospital for the Insane. (A. R. 464, 1913.)

159. Act of Congress granting certain classes of artisans and laborers employed by the United States the right to receive compensation for injuries sustained in the course of their employment and together with regulations and blank forms prescribed thereunder are shown in Appendix No. 12.

Reports of all injuries, termination of same, claims for compensation in connection therewith, etc., will be forwarded by quartermaster through proper channels to the Quartermaster General, to be referred to the Department of Labor.

160. Civilian employees who are subject to field service of any kind, including those on transports and in the mine-planter service, will be immunized against typhoid fever as soon as employed. Officers under whom such employees are working will enforce this order. (G. O. 23, W. D., 1915.)

HOURS OF LABOR.

161. Eight hours shall constitute a day's work for all mechanics, laborers, and workmen employed by the Quartermaster Corps. The service of mechanics and laborers employed by contractors in the execution of public works, including the construction of barracks, quarters, or other buildings on military reservations, is also limited and restricted to eight hours in each calendar day, and no officer or contractor shall require or permit any such laborer or mechanic to work more than eight hours in any calendar day except in cases of extraordinary emergency. There are excepted from the operations of this rule: (1) The officers and crews of vessels; (2) teamsters, packers, and other employees belonging to wagons and pack trains when engaged in field service or in the prosecution of military operations; (3) persons employed as cooks and cooks' helpers, overseers of labor of prisoners, and others who, owing to the nature of their employment being peculiar, may be decided by the Secretary of War, upon the facts being reported to him, to be neither laborers nor mechanics within the meaning of the eight-hour law. All exceptions on the ground of extraordinary emergency will be promptly reported to the Secretary of War.

All contracts for the execution of public works, including the erection of buildings for the use of the Military Establishment, will contain a stipulation restricting the service of mechanics and laborers to eight hours per day, and officers charged with the supervision and execution of such contracts will report all violations of such stipulation to the head of the bureau charged with the prosecution of the work. (A. R. 781, 1913.)

The employment of laborers and mechanics in making repairs to Government vessels is employment upon a public work of the United States, and is therefore subject to the restrictions of the eight-hour law of August 1, 1892. (29 Op. Atty. Gen., 395, May 10, 1912; Bull. 20, W. D., 1912.)

The law does not apply to farmers and farm hands at remount depots. Horse breakers and the farm gang should be regarded as farm hands and not as laborers or mechanics within the meaning of the eight-hour statutes. (Opin. J. A. G., Sept. 27, 1912; p. 4, Bull. 43, W. D., 1914.)

Held, that a chauffeur is not within the purview of the eight-hour law which applies to mechanics and laborers. (Opin. J. A. G., Jan. 23, 1916; Bull. 8, W. D., 1916.)

162. The Secretary of War has interpreted the terms "extraordinary emergency" and "public works" as follows:

"An extraordinary emergency under the act is not one to be foreseen in time to avoid the necessity of exceeding the limit of the fixed daily hours of labor by the employment of more men or more shifts of men. Mere economical considerations do not affect the question at all. It is to be assumed that in making the requirement Congress knew that under many conditions the law would impose great expense upon the Government."

"I am very clear also that the law only applies to laborers and mechanics directly engaged by the Government and to laborers and mechanics of contractors and subcontractors on contracts for the construction of works on public lands or easements and not to contracts for construction of articles to be furnished to the Government by delivery after completion. The latter are not public works within the statute."

163. The Supreme Court having, in effect, decided that the persons employed in the work of dredging, snagging, and rock excavation in the rivers and harbors of the United States, whether on tugs, scows, or dredges, are not laborers and mechanics employed on public works of the United States within the meaning of the eight-hour act of August 1, 1892 (27 Stat. L., 340), all instructions heretofore issued, having in view the enforcement of said act, by means of provisions in advertisements and contracts and reports as to violations of said act, are hereby rescinded so far as they relate to the work described above. (Order Sec. War, May 23, 1907.)

The employees on the tugs, dredges, and scows mentioned in the decision referred to were masters, mates, engineers, firemen, cranesmen, deck hands, and scow men, and this is understood to include all employees on the vessels during such operations.

164. Reports of infractions of the eight-hour law will be rendered in duplicate, and will show whether or not it was impracticable to obtain the services of other men who were not employees of the Government, or to obtain the services of other employees of the Government who had not worked the usual eight hours.

165. The hours of labor for all clerks and other civilian employees constituting the office forces at depots, department headquarters, constructing quartermasters, and other offices of the Quartermaster Corps at large will be from 9 a. m. to 4.30 p. m., with an allowance of one-half hour for luncheon. Whenever the interests of the Government require it, any quartermaster may, in his discretion, by special order, stating the reason, further extend the hours of service of any clerk or civilian employee serving under his direction, but in case of extension it shall be without additional compensation.

166. Four hours, exclusive of time for luncheon, shall until further notice constitute a day's work on Saturdays from June 16 to September 15 of each year for all clerks and other employees of the Federal Government, wherever employed; and all Executive or other orders in conflict herewith, except the Executive order of April 4, 1908, relating to certain naval stations, are hereby revoked.

Provided, however, That this order shall not apply to any bureau or office of the Government, or to any of the clerks or other employees thereof, that may for special public reasons be excepted therefrom by the head of the department having supervision or control of such bureau or office, or where the same would be inconsistent with the provisions of existing law. (Ex. order, June 9, 1914; Bull. 26, W. D., 1914.)

Held, that the commanding officer of the arsenal was not the "head of the department," within the meaning of said proviso, who had authority to except the clerks or employees of any bureau or office under his control from the operation of the order, but that the power to make such exceptions should be limited to the heads of departments as the term is commonly understood.

Held further, that the effect of the order was to make Saturdays during the months of July, August, and September a four-hour day out of what would otherwise have been an eight-hour day and subject to the same limitations, and that in case of emergency the hours might be extended the same as in the case of an eight-hour day. (Opin. J. A. G., Sept. 8, 1913; Bull. 31, W. D., 1913.)

167. The employees of the navy yard, Government Printing Office, Bureau of Printing and Engraving, and all other per diem employees of the Government on duty at Washington, or elsewhere in the United States, shall be allowed the following holidays, to wit: The first day of January, the twenty-second day of February, the fourth day of July, the twenty-fifth day of December, and such days as may be designated by the President as days for national thanksgiving, and shall receive the same pay as on other days. (23 Stat., 516.)

168. All per diem employees of the Government on duty at Washington or elsewhere in the United States shall be allowed the day of each year which is celebrated as "Memorial" or "Decoration Day" and the Fourth of July of each year as holidays, and shall receive the same pay as on other days. (24 Stat., 644.)

169. The first Monday of September in each year, being the day celebrated and known as Labor's Holiday, is hereby made a legal public holiday, to all intents and purposes, in the same manner as Christmas, the first day of January, the twenty-second day of February, the thirtieth day of May, and the fourth of July are now made by law public holidays. (Act of June 28, 1894; 28 Stat., 96.)

170. It is hereby ordered that hereafter all per diem employees and other day laborers in the Federal public service, wherever employed, whose employment extends through and beyond the first Monday in September, commonly known as Labor Day, and set apart as a legal public holiday for certain branches of the public service by the act of June 28, A. D. 1894, be excused from work on said day, and shall receive the same pay as on other days, and the said day is declared to be a holiday for all purposes for said per diem employees and laborers.

Provided, however, That this order shall not apply to any bureau or office of the Government, or to any of the clerks or other employees thereof, that may for special public reasons be excepted therefrom by the head of the department having supervision or control of such bureau or office, or where the same would be inconsistent with the provisions of existing law. (Ex. order, Aug. 1, 1912.)

CLASSIFICATION.

171. The classified service, coming within the operation of the civil-service act, rules, and regulations, includes all officers and employees in the executive civil service, except persons employed as laborers and persons whose appointments are subject to confirmation by the Senate. It is divided into educational and noneducational positions, according to the character of examination required for appointment.

(a) Educational positions in the Quartermaster Corps of the Army:

- *Clerk.
- *Checker.
- Civil engineer.
- *Engineer, stationary (over \$900).
- Elevator conductor.
- Examiner (clothing).
- *Forge master.
- Inspector of clothing.
- Inspector of construction.
- Inspector of shoes.
- Inspector of supplies.
- Draftsman.

- *Electrical engineer.
- *Electrician (over \$900).
- Inspector of vessels.
- *Messenger.
- *Messenger boy.
- Port steward.
- *Stenographer.
- *Storekeeper.
- Superintendent of construction.
- *Typewriter.
- *Watchman, etc.

The examinations for the above positions require educational tests.

(b) Noneducational positions in the Quartermaster Corps of the Army:

- *Blacksmith.
- *Blacksmith's helper.
- *Blacksmith and horseshoer.
- *Blacksmith and wheelwright.
- *Carpenter.

- *Chaufeur.
- *Electrician (\$900 or under).
- Engineer, marine.
- *Engineer, stationary (\$900 or under).
- Fireman, marine.

(f) Noneducational positions in the Quartermaster Corps of the Army—Continued.

*Fireman, stationary.	Gardener.	Mate.	Rodman.
*Foreman, laborers.	*Harness maker.	Officer.	*Steam fitter.
*Foreman, mechanics.	*Horseshoer.	*Pack master.	*Tinner.
*Foreman, shoe and harness shops.	*Janitor.	Packer (at depots).	*Wagon master.
*Foreman, stables.	*Mason.	*Painter.	Warehouseman.
Forester.	Master.	*Plumber.	*Wheelwright, etc.

The above positions are not subject to any scholastic examination, applicants being rated upon evidence adduced as to their experience and physical ability. Most of these positions require mechanical skill and a prescribed period of service at a trade. The evidence given in the certificates of those who vouch for the applicant and the applicant's sworn statement as to the length and scope of the experience are considered.

172. The unclassified service embraces unskilled laborers or workmen whose appointment and employment are as follows:

(a) The President has promulgated regulations to govern appointments of unskilled laborers which apply to the Federal offices in the following cities:

Allegheny, Pa.	Covington, Ky.	Milwaukee.	Pittsburgh.
Atlanta.	Denver.	Minneapolis, Minn.	Portland, Me.
Baltimore.	Detroit.	Newark, N. J.	Portland, Oreg.
Boston.	Fort Monroe.	New Orleans.	Providence, R. I.
Brooklyn.	Indianapolis.	Newport News, Va.	San Francisco.
Buffalo.	Jeffersonville, Ind.	New York.	St. Louis.
Chicago.	Kansas City, Kans.	Norfolk and vicinity.	St. Paul.
Cincinnati.	Kansas City, Mo.	Oakland, Cal.	Seattle.
Cleveland.	Los Angeles.	Omaha.	Toledo.
Columbus.	Louisville.	Philadelphia.	Washington, D. C.

And such others as may from time to time be added to this list.

(b) The employment of unskilled laborers in these cities will be made from certification of eligibles obtained from the proper district secretary or upon his authority.

At other places, where the regulations do not apply, unskilled laborers may be employed after such tests of fitness as may be satisfactory to the officer engaging the service.

(c) The civil-service rules provide that no person appointed as a laborer, without examination under the rules (including those appointed under the labor regulations), shall be assigned to work of the same grade as that performed by classified employees, and no person shall be admitted to any place not excepted from examination by the rules until he shall have passed an appropriate examination before the commission and his eligibility has been certified to the appointing officer by the commission.

(d) When the principal duties pertaining to a position are of the sort performed by classified employees, the position, by virtue of the fact, shall be treated as classified.

173. Registers of eligibles of enlisted men of the Quartermaster Corps, for practically all of the noneducational positions (excepting those in the harbor-boat service), and such educational positions as clerk-checker, electrician, engineer, forage master, storekeeper, typewriter, etc., as are to be filled by sergeants or sergeants first class, are maintained in the office of the Quartermaster General, as the result of examinations held under the provisions of paragraph 118, and vacancies occurring in these positions will hereafter be filled as far as practicable from those registers covering the following positions:

In the educational class:

Clerk.
Checker.
Electrician.
Electrical engineer.
Forage master.
Storekeeper.

In the noneducational class:

Blacksmith.
Blacksmith's helper.
Blacksmith and horseshoer.
Blacksmith and wheelwright.
Carpenter.
Chauffeur.
Electrician.
Fireman, stationary.

In the noneducational class—Continued.

Foreman of laborers.
Foreman of mechanics.
Foreman of shoe and harness shop.
Foreman of stables.
Harness maker.
Horseshoer.
Mason.
Pack master.
Painter.
Plumber.
Steam fitter.
Tinner.
Train master.
Wagon master.
Wheelwright.

SPECIAL NOTE.—On June 24, 1913, the Civil Service Commission was advised that no trouble is anticipated in obtaining suitably qualified enlisted men for the above positions.

* May be filled by enlistment. See note under par. 173.

174. Registers for educational positions of a professional or technical character, as enumerated below, will be kept at the office of the Civil Service Commission, Washington, D. C., and requisitions for lists of eligibles will be made by the Quartermaster General:

Civil engineer.	Engineer, stationary, (over \$900).
Clerk (freight and passenger).	Examiner.
Draftsman.	Inspectors.
Electrical engineer.	Port steward.
Electrician (over \$900).	Superintendent of construction.

175. Registers for all noneducational positions, for unskilled laborers, and for the educational positions enumerated below will be kept by the several district secretaries of the Civil Service Commission, and requisitions for lists of eligibles to fill authorized positions will be made by department and depot quartermasters and quartermasters at certain independent stations:

Clerk.	Messenger boy.
Checker.	Stenographer.
Elevator conductor.	Storekeeper.
Forge master.	Typewriter.
Messenger.	Watchman.

176. Department quartermasters will, as far as may be practicable, in order to avoid unnecessary delay, request district secretaries to furnish certifications of eligibles direct to the quartermasters of the posts or stations at which the appointments are to be made.

177. Department and depot quartermasters and quartermasters at certain independent stations will call by letter upon district secretaries for lists of eligibles as follows:

(a) The department quartermaster, Eastern Department—

For vacancies occurring at posts in Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont, and at Forts H. G. Wright, Michie, and Terry, N. Y., first district, Boston.

For posts in New York (except Forts H. G. Wright, Michie, and Terry), second district, New York.

For posts in Delaware and New Jersey, third district, Philadelphia.

For posts in District of Columbia, Maryland, North Carolina, Virginia, and West Virginia, fourth district, Washington.

For posts in Alabama, Florida, Georgia, Mississippi, South Carolina, and Tennessee, fifth district, Atlanta.

For posts in Kentucky, sixth district, Cincinnati.

For posts in Porto Rico, local secretary, San Juan.

For vacancies at Fort Crockett, Tex., Fort Jackson, Fort St. Philip, and Jackson Barracks, La., tenth district, New Orleans.

For vacancies at Fort Logan H. Roots, Ark., ninth district, St. Louis.

(b) The department quartermaster, Central Department—

For vacancies occurring at posts in Indiana and Ohio, sixth district, Cincinnati.

For posts in Illinois and Michigan, seventh district, Chicago.

For posts in Iowa, Minnesota, Nebraska, North Dakota, and South Dakota, eighth district, St. Paul.

For posts in Kansas and Missouri, ninth district, St. Louis.

For posts in Wyoming (except Fort Yellowstone), and for vacancies at Fort Missoula, Mont., eleventh district, Seattle.

For posts in Colorado, twelfth district, San Francisco.

(c) The department quartermaster, Southern Department—

For vacancies occurring at posts in Arizona and New Mexico, twelfth district, San Francisco.

For posts in Arkansas (except Fort Logan H. Roots) and Oklahoma, ninth district, St. Louis.

For posts in Texas (except Fort Crockett), tenth district, New Orleans.

(d) The department quartermaster, Western Department—

For vacancies occurring at posts in California, Nevada, and Utah, twelfth district, San Francisco.

For posts in Alaska, Idaho, and Montana (except Fort Missoula), Oregon, and Washington, and for vacancies at Fort Yellowstone, Wyo., eleventh district, Seattle.

(e) The department quartermaster, Hawaiian Department—

For vacancies occurring at posts in the Hawaiian Islands, local secretary, Honolulu.

(f) Depot quartermaster, Boston, first district, Boston.

(g) Depot quartermaster, Chicago, seventh district, Chicago.

(h) Depot quartermaster, El Paso, tenth district, New Orleans.

(i) Depot quartermaster, Galveston, tenth district, New Orleans.

(j) Depot quartermaster, Jeffersonville, sixth district, Cincinnati.

(k) Depot quartermaster, New York, second district, New York.

(l) Depot quartermaster, Omaha, eighth district, St. Paul.

(m) Depot quartermaster, Philadelphia—

For vacancies occurring at Pittsburgh, third district, Philadelphia.

The regulations now in force which have been approved by the Civil Service Commission and the Secretary of War for the filling of vacancies at Philadelphia, will continue operative.

(n) Depot quartermaster, St. Louis, ninth district, St. Louis.

- (o) Depot quartermaster, St. Paul, eighth district, St. Paul.
- (p) Depot quartermaster, San Francisco, twelfth district, San Francisco.
- (q) Depot quartermaster, Seattle, eleventh district, Seattle.
- (r) Depot quartermaster, Washington, fourth district, Washington.
- (s) Depot quartermaster, Front Royal, Va., fourth district, Washington.
- (t) Depot quartermaster, Fort Keogh, Mont., eleventh district, Seattle.
- (u) Depot quartermaster, Fort Reno, Okla., ninth district, St. Louis.
- (v) Quartermaster, Kansas City, ninth district, St. Louis.
- (w) Quartermaster, New Orleans, tenth district, New Orleans.
- (x) Quartermaster, Portland, eleventh district, Seattle.

178. An employee at each department and depot quartermaster's office will be selected, with the approval of the Civil Service Commission, to act as a representative of the commission and to perform such duties as the commission may direct in connection with the execution of the civil-service rules and instructions contained herein; and in the performance thereof they shall be under the direct and sole control of the commission. Such duties shall be considered part of the duties of the office in which they are serving, and time shall be allowed therefor during office hours. These auxiliary members shall act under the direction of the district secretary of the commission for the district in which the headquarters or depot is located, and shall be officially designated "local secretary." They shall furnish the district secretary with information as to the needs of the service, give out application blanks and information to applicants, and perform such other duties as the commission may direct.

APPOINTMENT.

179. When a vacancy is to be filled or when authority exists for the appointment of an additional employee, quartermasters at posts, constructing quartermasters, and quartermasters at independent stations, except depot quartermasters and the quartermasters at Kansas City, Mo., New Orleans, La., and Portland, Oreg., will make requisitions by letter upon the proper department quartermasters. For positions for which the eligible registers are kept at Washington the department quartermasters will forward to the Quartermaster General the requisitions for certifications of eligibles, and for positions for which the eligible registers are kept by the district secretary the requisitions will be forwarded to the proper district secretary. The requisitions for eligibles should state the designation of the position, salary, station, and qualifications the eligibles should possess, and the sex desired.

180. Depot quartermasters, and the quartermasters at Kansas City, Mo., New Orleans, La., and Portland, Oreg., are authorized to make requisitions by letter for eligibles direct on the proper district secretary for filling vacancies or for authorized additional employees.

181. When a certification of eligibles is received selection will be made with sole reference to merit or fitness, unless objection is made and sustained by the Civil Service Commission to one or more of the persons certified for any of the reasons stated in civil-service Rule V, section 4, which are:

The commission may refuse to examine an applicant or to certify an eligible for any of the following reasons: (a) Dismissal from the service for delinquency or misconduct within one year next preceding the date of his application; (b) physical or mental unfitness for the position for which he applies; (c) criminal, infamous, dishonest, immoral, or notoriously disgraceful conduct; (d) intentionally making a false statement in any material fact, or practicing any deception or fraud in securing examinations, registration, certification, or appointment; (e) refusal to furnish testimony as required by Rule XIV; (f) the habitual use of intoxicating beverages to excess. Any of the last five foregoing disqualifications shall also be good cause for removal from the service.

182. After selection is made the certification of eligibles, with signed indorsement thereon showing the correct name of the person selected for appointment by the War Department, or other action desired, and the effective date of his appointment will be forwarded to the Quartermaster General through the district secretary. The certification will be accompanied by the examination papers, declaration of the appointee (required by the Civil Service Commission), and the oath of office and historical slip (required by the War Department). The person selected may be assigned to duty without awaiting receipt of official appointment. Such assignment to duty, however, is not to be considered a regular appointment unless confirmed by receipt of official appointment issued by the War Department. The oath of office, historical slip, and declaration of appointee will be properly accomplished by the appointee on the date he assumes duty, from which date he receives pay.

SPECIAL NOTE.—As each district secretary will be required to handle certifications for filling many field positions in the various bureaus of the different departments, and as the successful operation of the "district system" depends upon the adoption of prompt and efficient methods, it is highly important that officers concerned in the selection and appointment of eligibles adhere strictly to the procedure outlined in this manual.

183. A person selected from the registers of eligibles shall be appointed for a probationary period of six months. If the conduct or capacity of the probationer be not satisfactory after a full and fair trial during this period, recommendation that he be dropped shall be forwarded to the Quartermaster General. If approved, the probationer shall be notified in writing that his services are not satisfactory, with a full statement of the reasons, and such notice shall terminate his appointment. Recommendations from quartermasters to drop probationers whose conduct or capacity is not satisfactory should be forwarded to the Quartermaster General for action before the six months have expired. If the appointee is found satisfactory at the end of the period of probation, no further action need be taken by quartermasters, the retention of the appointee in the service being equivalent to his absolute appointment.

Employees will not be required to subscribe to the oath of office upon expiration of probationary appointment.

Should it for any reason become necessary to recommend the discharge of a probationer before the expiration of six months, action will be taken as outlined in paragraphs 229 to 233.

184. Vacancies in the positions of master, mate, marine engineer, and assistant marine engineer, will not be filled by department or depot quartermasters when they occur, as such vacancies are often filled by transfer or reinstatement. Recommendations for filling vacancies in these positions should be made to the Quartermaster General as soon as possible after the positions become vacant.

185. Temporary appointments, both to positions for which registers are maintained by the commission and to positions under the "district system," that is, positions for which registers are maintained by district secretaries, are governed by civil-service Rule VIII, and are of two classes:

(1) Pending the permanent filling of a vacancy.

(2) For job work, permanent appointment not being required.

186. When authority exists for filling permanently a position outside the District of Columbia department and depot quartermasters may, if necessary, employ or authorize the employment of a person pending the permanent filling of the vacancy (secs. 1, 2, and 3, civil-service Rule VIII), without reference to the register of eligibles, in positions for which registers are maintained by the commission; but in positions under the "district system" such temporary appointments shall be made from registers if they have been made readily available either by having been furnished direct to the department or depot quartermaster or to the local civil-service secretary. Such temporary appointments shall not continue more than 30 days beyond the receipt of a certificate from which to make permanent appointment without prior approval of the commission obtained through the Quartermaster General in positions for which the commission maintains registers, or without prior approval of the district secretary in positions under the "district system." For appointments within the District of Columbia the prior authority of the commission or district secretary is necessary.

187. When there is work of a temporary nature, at the completion of which the service of an additional employee will not be required (sec. 4, civil-service Rule VIII) a temporary job appointment may be made, subject to the following restrictions:

(1) In positions not under the "district system" appointment may be made without reference to the register when the job of work will be completed within 30 days, but shall be reported at once by letter to the Quartermaster General. Appointments for longer than 30 days will be made as provided in section 4, Rule VIII.

(2) In positions under the "district system" appointments shall be made from the registers if they have been made readily available either by having been furnished to the department or depot quartermaster or to the local civil-service secretary, and may continue for such part of three months as required, report of the employment to be made by letter to the Quartermaster General through the district secretary.

188. The civil-service rules provide for the exception from examination of "mechanics and skilled tradesmen or laborers employed upon construction and repair work in the field service under such restrictive conditions that in the opinion of the commission they can not as a class be appointed from registers of eligibles." The commission, in the exercise of the discretion conferred upon it by this provision of the rules, has extended this exception to the job employees of the Quartermaster Corps of the Army engaged upon job work of construction and repair.

This provision does not extend to employments in San Francisco, Cal., and vicinity, including the Presidio of San Francisco. In this locality appointment shall be made as follows: When the services of a person will not be required longer than three months the appointment will be regarded as temporary under section 4 of Rule VIII, and will be made from a register of eligibles when available. When it is contemplated that service will be required for a longer period than three months the appointment will be regarded as permanent, and will be made through certification of the district secretary or in some other manner under the civil-service rules. Permanent (competitive) appointees may be discharged without prejudice because of lack of work or funds and reinstated for work of the same kind when their services are again needed at any time within one year from the date of discharge, providing the discharge was without delinquency or misconduct. Report of the discharge (the reason to be indicated) and of the reinstatement shall be made by letter to the Quartermaster General through the district secretary for inclusion in the monthly reports of changes to the commission.

189. Temporary employments of civilians in positions which are to be filled by enlisted men will be regarded as falling under section 1 of Rule VIII, civil-service rules. Inasmuch as the 30 days contemplated by this section of the rule would not, in many cases, be sufficient to allow the satisfactory filling of such positions by enlistment, general authority, constituting the prior approval of the commission, is hereby granted for such temporary employment of eligibles, if available, to be made in accordance with the rules for a period of three months, with the privilege of an extension for a further period of three months, by reporting extension to the commission or district secretary, when made. Extensions beyond six months will require the prior approval of the commission direct or through the district secretary, and the request, by letter, for such extension should indicate the steps which have been taken looking toward the securing of an enlisted man to replace the temporary appointee, and whether it is believed practicable to secure an enlisted man for the position. If it is stated that it is not believed practicable to fill the position by enlistment, the manner in which it is proposed to fill the position in accordance with civil-service rules should be indicated, and temporary appointment beyond the six months will then be permitted for a period of not to exceed 30 days from the receipt of a certification under section 1 of Rule VIII.

190. Immediate reports, in duplicate, of temporary appointments shall be made to the Quartermaster General on Q. M. C. Form 485 (through the district secretary when the position is under the "district system"), and shall show the appointee's name, position in which appointed, salary, station, date, reason for employment, and authority therefor, and whether selected from a register or not. Such reports, when transmitted through department or depot quartermasters, should be made in triplicate, the extra copy being for the files of the office through which transmitted.

191. Extension of temporary job appointments beyond the period originally authorized must have the prior approval of the commission or the district secretary (the request, by letter, therefor to follow the same channel as for original appointment), except that when such temporary appointment was originally made for three months under prior authority of the commission or the district secretary, or from a register of eligibles, the appointment may be extended for a further period not to exceed three months, by reporting the extension by letter as soon as made, through the proper channel. Extension of job appointment beyond six months shall not be made without prior approval of the commission obtained through the proper channel. Authority for extension may be granted only when there are no eligibles available for the additional period or when the circumstances are unusual and seem to the commission to justify it, and then only for the purpose of completing the job of work for which the person was originally employed.

192. A vacancy occurring in the classified service in the Philippine Islands will be filled as provided in the foregoing paragraphs or by appointment from eligible lists and under the rules of the Philippine civil-service board, unless it is decided to fill the vacancy by an enlisted man of the Quartermaster Corps.

193. An agreement on Q. M. C. Form No. 127 will be made in all cases where civilians are employed for temporary service (not classified civil service) in the Quartermaster Corps of the Army in any capacity in connection with troops in the field. The original agreement will be forwarded direct to the Quartermaster General on the date of signing, the duplicate given to the employee and the triplicate sent with transfer papers of employee when he is transferred. Three copies will be made, marked "Original," "Duplicate," and "Triplicate."

The agreement is as follows:

1. I, the undersigned,, a resident of, hereby agree to serve as in the Quartermaster Corps, United States Army, and to perform such other duties in the Quartermaster Corps when not on duty as as may be directed by proper authority, at a compensation of per, for such length of time as my services may be temporarily required under the conditions below stated, which are made a part of this agreement.

2. Pay to begin on date of leaving place of hire here below given, under orders from the Quartermaster General or other authorized officer of the Quartermaster Corps, and to terminate at the conclusion of service at place of duty. The United States to furnish transportation in kind from place of hire to, and in lieu of subsistence to make an allowance of three dollars per day and for a fractional part of a day at the rate of one dollar for each eight hours or part thereof for necessary time en route.

3. If on discharge the employee desire to promptly return to place of hire, the United States to furnish return transportation in kind to place of hire and to pay in further compensation (in addition to wages due at discharge) a lump sum not in excess of an amount equal to wages and per diem travel allowance, as above, for such time only as would be necessary, under normal conditions of travel over the shortest usually traveled routes, to make the return journey: *Provided, however,* That such transportation and compensation shall apply only in case the discharge occurs after the expiration of from the date of the beginning of service hereunder, or sooner if for the convenience of the United States on account of services being no longer required or on account of sickness not due to misconduct.

4. Transportation for return to place of hire is not to be furnished nor any amount to be paid in addition to accrued wages when termination of this agreement is due to resignation prior to the time indicated in paragraph 3 hereof, to sickness due to misconduct, to unauthorized absence, to refusal to perform service, or to other insubordination or misconduct.

5. A written discharge, stating the reason for discharge and showing the date of conclusion of actual service, the last payment made, and what amount, if any, still remains due under the agreement is to be given to the employee on termination of service.

6. In case of injury or death please advise (name) (relation) (address)

7. Subscribed at, place of hire, this day of, 191...

(Signature.)

8. The services of as, from date and under conditions herein above stated, are accepted.

Quartermaster Corps, U. S. Army.

194. Upon entering into service, persons employed as masters, mates, engineers, assistant engineers, and others will be required to make report on the form furnished by the Quartermaster General at the time of hire and forward it to the Quartermaster General of the Army with both historical record and declaration of appointee. The reports referred to must show name in full, date of birth, present position and salary, name of boat, description of licenses held, if any, and the following information concerning all positions previously held in the Quartermaster Corps, namely: Position, name of boat, date appointed, date relieved, and monthly pay.

PROMOTIONS AND EFFICIENCY RATINGS.

195. In obedience to instructions of the War Department of July 8, 1904, that for the present the number of clerks in each grade above the entrance salary be no greater than the number that was at the date in each grade for the whole of the Quartermaster Corps of the Army (except when clerks are transferred from the Philippines under par. 217), no recommendations for promotions in the clerical force will be considered by the office of the Quartermaster General except when a vacancy exists in the grade to which promotion is proposed, unless the case is an extraordinary one justifying a departure from this rule. This rule obtains in the War Department in Washington, and while in some cases it may appear to be a hardship, it is necessary to prevent extravagance in compensation of the clerical force.

196. All promotions in the classified service should be made in the order of merit as established by the last semiannual efficiency report, subject to such examination as may hereafter be ordered under civil-service rules; provided, that any person entitled to promotion under the terms of this order who shall become markedly inefficient or be guilty of any serious misconduct after the preparation of the last semiannual efficiency report shall forfeit the right to promotion, and the same shall accrue to the next eligible person on the list.

197. In grading employees, clerks should not be graded with inspectors or mechanics, but each class of employees by itself.

198. Employees who fail during any six months to attain an efficiency rating of 70 per cent will be regarded as deficient in their respective classes and subject to regrading, and will, in the discretion of the chief of bureau or office, be reported to the Secretary of War for reduction. All who on two consecutive reports fall below 70 per cent in efficiency will be invariably reported for reduction. All who on two consecutive reports, fall below 60 per cent in efficiency, or below 50 per cent in either application, habits, or ability, will be reported for discharge.

An employee to be reported for reduction or discharge under this paragraph will first be informed in writing of the intention and reasons therefor and allowed a reasonable time in which to submit his reasons as to why he should not be reduced or discharged.

199. Each employee whose name is borne on the semiannual report will be furnished, after the report is prepared, a transcript from same, showing his efficiency rating and lineal number (relative standing in class).

200. All changes in the relative standings (lineal number in class) of employees from the preceding efficiency report will be reported on W. D. Form No. 20a. These reports will be attached to the semiannual reports.

201. The first deck officer of an Army transport was granted leave of absence without pay and it was proposed to fill the "vacancy" by temporary promotions from the lower grades. Section 12 of the sundry civil appropriation act of August 1, 1914, provides:

"That it shall not be lawful hereafter to pay to any person, employed in the service of the United States under any general or lump-sum appropriation, any sum additional to the regular compensation received for or attached to any employment held prior to an appointment or designation as acting for or instead of an occupant of any other office or employment. This provision shall not be construed as prohibiting regular and permanent appointments by promotion from lower to higher grades of employments."

Held, that the first officer while in the status of absence on leave without pay was still in the transport service and that so long as he remained in that status a "temporary promotion" of the second officer could not be a promotion to a vacancy, but in effect a designation of the second officer as acting first officer, and that as the object sought was to give the lower officer the higher pay the prohibition of the statute would apply. *Held further*, that temporary promotions are not prohibited by the statute where vacancies exist (Bull. 32, p. 6, W. D., 1915.)

202. With a view to placing promotions of employees filling classified positions in the Quartermaster Corps of the Army wholly upon a basis of merit, a report of efficiency ratings will be prepared semiannually (W. D. Form No. 20) on the 30th day of June and the 31st day of December by all quartermasters of all such employees serving in each office under their direction, two copies of each report to be transmitted to the Quartermaster General as soon as possible after expiration of the dates above given, not later than the 10th day of the succeeding month.

203. Under the head of "Application" should be represented the degree of diligence and faithfulness which has been shown in respect to attention to duty, the rating to be made in the manner prescribed for ability.

204. In estimating habits, consideration should be given to sobriety, integrity, subordination, cheerful and zealous obedience to orders and regulations, and promptness and courtesy in all the relations of official business. The rating will be made in the manner prescribed for ability. Insubordination, disregard of regulations, frequent tardiness, drunkenness on duty, or any conduct prejudicial to the good order and discipline of an office should be made the subject of special inquiry and action as directed in regard to absence without leave.

205. The following are the highest ratings under the factors "ability" and "adaptability" that may be used in arriving at the maximum efficiency rating:

Grade.	Adaptability.	Ability.	Maximum efficiency.
Class V.....	190	380	97
Class IV.....	188	374	96
Class III.....	182	368	95
Class II.....	180	360	94
Class I.....	176	354	93
Class E.....	172	348	92
Class D.....	160	320	88

Rate no employee at a higher figure in adaptability than in ability.

Rate not more than one employee at the same ability figure, unless there is another whose ability is without question considered to be of equal value, in which case two may be rated at the same ability figure, but in no case will three or more in the same grade in the same office be rated at the same ability figure.

Whenever two are rated at the same figure in ability, distinguish between the two by rating the one at least one-half (five-tenths) of a point less in adaptability than the other. If no other grounds for this difference is apparent, let it be based on the length of service in the present grade, the one having the shorter term of such service getting the lesser adaptability.

Rate no employee at a higher figure in either factor than is warranted by his actual efficiency, as compared with that of the other employees of the same grade in the office during the last half year and at the present time, regardless of any higher figure that may have been assigned to him on any previous lists.

306. Under the head of "Adaptability" there should be considered intelligence, aptitude, fitness for the general duties of an office, and demonstrated capacity for the performance of a higher class of work. As in respect to ability, these elements will be weighed and the figure of adaptability determined therefrom by the chief of bureau or office, assisted by the recommendations of officers and others in supervising positions.

307. Wherever practicable a record will be kept of the amount and character of work performed each day by persons whose efficiency is required to be reported. The record of work for each six months will serve as a basis for determining the relative ability of the persons engaged thereon, proper deduction being made for all errors or deficiencies that may have been reported. The ability figure of those employed upon work that can not be tabulated, or stated numerically, will be based upon the written report of the person in immediate charge of the work. In any case, however, the final figure will be determined by the chief of office, in view of his own observation and knowledge of the employees, together with reports and recommendations of officers and others in charge of divisions and subdivisions.

While the amount of work creditably performed is valuable as a guide in estimating ability, too much importance should not attach to this factor except as between persons employed in substantially the same way. Character and quality of work must be regarded as much more important than quantity, and, as these elements can not be ascertained by any automatic process, or be stated numerically from day to day, the opinions of officers and supervising employees who by constant association and observation acquire intimate knowledge of the personnel of their own office must be relied upon to a great extent to determine the relative merits of the individuals employed under their direction.

When employees of a particular class perform satisfactorily work of a grade usually assigned to a higher class great credit should be given therefor. If for lack of ability persons are employed upon work usually assigned to a lower class of employee the marking should be correspondingly low, although the work itself may be exceedingly good.

308. A record will be kept in each office upon which will be noted daily the duration of all absences from official duty on the part of persons whose names are to appear on the semiannual efficiency report. From the time record thus kept the figure of attendance to be used in the preparation of that report will be obtained.

A deduction of two points will be made for every three days' absence on leave without pay or on account of personal sickness which is accounted for and approved in accordance with the department's leave regulations; provided, that absence on account of sickness may be disregarded in cases of special merit or where it would be manifestly unjust to include such absence in the calculation of the efficiency figures. In cases where absence is disregarded notation of the reason will be made on the efficiency report. Not more than 30 days can be charged as sick leave in any one calendar year.

Deduction for absence without leave will be made at the rate of five points for each day, and further deduction will be made in the figure representing habits if required by the nature and degree of the offense. Tardiness will be considered in connection with habits, and if of frequent occurrence will be made the subject of special action as prescribed under that head.

No deduction will be made from attendance of the efficiency of any employee except by reason of absence on account of sickness or leave without pay.

309. In determining the efficiency of each person concerning whom a report is to be made, the factor of attendance, ability, adaptability, habits, and application will be considered and each marked separately on a scale of 100. Ability will be given four times the weight, adaptability twice the weight, and habits twice the weight of either of the other factors, which will each be given a weight of one. The

final efficiency figure will be obtained by dividing by 10 the aggregate of the markings under the several heads, and will represent, as far as practicable, the record of each individual as made from day to day during the six months preceding the report.

The names in each class or grade will be entered in the order of merit, those with the same efficiency figure being arranged according to length of service in the department.

210. All promotions and other changes in status of employees in each office will be decided solely upon relative efficiency and, other conditions being equal, upon length of service within the department.

In determining the relative efficiency and merit of the various employees, a competitive system will be adopted in each office, all employees in the respective grades being considered, the most efficient and meritorious being first recommended.

Whenever it is impossible, owing to the technical nature of the duties of an employee or the fact that there is but one in a grade, to apply a competitive system, he will be rated in accordance with his demonstrated ability.

211. Efficiency boards will be established at department quartermasters' offices and general depots for the purpose of—

(1) Convening as soon as practicable after June 30 and December 31 (in order to comply with par. 202) for the purpose of determining and fixing the relative efficiency of the classified employees in their offices, and retaining a copy of all sessions;

(2) Considering all complaints made by the employees rated, reconvening to consider the merits of each case, and informing the complainants of the findings of the board;

(3) Submitting to the Quartermaster General for consideration and action the proceedings of the board, if requested to do so by the complainants.

In the large offices the efficiency board will consist of the three senior officers on duty there and the chief clerk, and at the depots where but one or two officers are stationed the board will consist of those officers on duty and the chief clerk.

The personnel of efficiency boards should be changed so that one member should serve no longer than two years, but the changes shall be so arranged that the board shall always contain some member or members who have passed upon previous ratings.

Quarterly efficiency reports of the principal clerks on duty in the offices where efficiency boards are established will be prepared by the officers under whose direction they work, and these principal clerks will prepare similar reports of the clerks under their direction wholly upon a merit basis. These reports will be made on forms provided for the purpose, and will not be forwarded to the Quartermaster General, but will be considered by the efficiency board in arriving at the final efficiency ratings. They will seldom agree with the ratings fixed by the board, as the quality and quantity of work performed by clerks in other branches will have to be considered and compared.

When an employee becomes unable to perform the character of the work of the class to which his salary properly pertains he shall be given an efficiency rating admitting of his demotion, and informed in writing of the intention and reasons therefor, and allowed a reasonable time in which to submit his reasons as to why he should not be reduced or discharged, provided his incapacity is permanent. It is only just and proper that due consideration should be shown to employees who have rendered efficient and faithful service during a long period of years; but when their capacity is so diminished permanently that it has been necessary to assign them to less responsible duties, they must give way in the matter of salary to others who are actually rendering more efficient service. Employees of this class will therefore not be carried in grades the salaries of which clearly exceed the value of the services they are capable of rendering.

REINSTATEMENTS.

212. A person separated without delinquency or misconduct may be reinstated in the department or office in which he formerly served upon certificate of the Civil Service Commission, subject to the following limitations:

The separation must have occurred within one year next preceding the date of the requisition of the nominating or appointing officer, but this limitation shall not apply to a person who has served in the Civil War or the War with Spain and was honorably discharged, or his widow, or an Army nurse of either war. No person can be reinstated to a position requiring an examination different from that required for the position from which he was separated without passing an appropriate examination.

Recommendation for reinstatement shall be submitted by letter to the Quartermaster General and will show whether or not any member of the applicant's family is in the classified service. If there is, he will be required to state the relationship and service in which employed. If two or more members of his family are in the classified service an affidavit on form provided for the purpose will be filed.

A person who received permanent (competitive) appointment in connection with construction and repair work at San Francisco or vicinity and who was discharged without delinquency or misconduct by reason of lack of work or funds may be reinstated for work of the same kind at any time within one year from the date of discharge without the prior authorization of the War Department or the certificate of the commission. Such reinstatement shall be promptly reported by letter to the Quartermaster General through the district secretary for inclusion in the monthly reports of changes to the commission, and in connection therewith the officer reinstating such person shall furnish the information regarding members of a family in the service required by this paragraph.

LEAVES OF ABSENCE.

213. Clerks and other employees of the Quartermaster Corps, except those on duty in Alaska and the Philippine Islands (see par 214) or outside the limits of the United States, who are regularly and continuously employed, may be granted by the officer under whom employed 30 days' annual leave with pay in any calendar year, when to grant such leave will not cause embarrassment nor delay in the public service, nor involve additional expense to the United States by the hire of substitutes.

Pay may be allowed in case an employee is absent because his presence would jeopardize the health of fellow employees, or when an employee is unavoidably absent from duty by reason of personal illness, provided that the period of such absence added to all other previous periods of absence with pay during the calendar year shall not exceed 60 days in that year, and provided that the absence is accounted for to the satisfaction of the proper officer by the personal certificate of the employee and the certificate of the attending physician.

Sundays and days declared public holidays by law or Executive order will be charged in all cases of absence, except when included in a period of annual leave.

In all cases of transfer of employees the total leave with pay, annual and sick, each separately, had by the employee during the calendar year must be stated.

The granting of leave to employees on probation is not authorized, nor will leave that has not actually accrued be granted within the first year's employment.

The Secretary of War has decided, in view of the difficulties the department has experienced in the past in several cases in determining the status and the rights of furloughed employees under civil-service rules, that the abolition of the practice of making furloughs without pay would be necessary to a compliance with the spirit and letter of the civil-service rules regarding eligibility for reinstatement, and has ordered that hereafter no furlough without pay be granted employees in the Quartermaster Corps, except for urgent and adequate reasons, and then only upon his authority in each case previously obtained.

Civilian employees under the War Department in Porto Rico who have served there two years or more with a status of civilian employees, and who desire to continue in the service there, may be granted leave of absence for the purpose of visiting the United States. Such leave may be granted in accordance with the above instructions, and the duration of the leave will be calculated from the date of arrival within the continental limits of the United States to the date of departure therefrom. Leave will not be granted under this authority oftener than once in two years. (Cir. E, W. D., July 7, 1915.)

214. Unused annual leave of absence provided for in paragraph 213 shall accrue, not to exceed 120 days, counting Sundays and holidays, for employees who are citizens of the United States and who are on duty in Alaska, the Philippines, or outside the limits of the United States, provided that in calculating accrued leave there shall be deducted from the unused annual leave of each of the calendar years in the cumulative period all sick leave with pay taken in excess of 15 days in each year of the cumulative period.

Where accrued leave with pay for not less than 60 days is granted an employee for the purpose of coming to the United States, the running of such leave shall be between the dates of reaching and leaving the United States via the usually traveled routes, but this provision shall not apply oftener than once in three years and operates to rescind the department's circular (H) of July 7, 1904, on this subject.

Where leave of absence is granted an employee in the Philippines to be absent therefrom other than to visit the United States, the running of such leave shall be between the date of reaching Manila from his place of employment and the date of leaving Manila in returning to his place of employment.

Where an employee who is granted leave of absence fails to return to duty at the place at which leave was granted, the running of such leave shall be from the date he left his station and not from the date of arrival in the United States or at Manila, as the case may be. To insure the enforcement of this provision, payment of a sufficient portion of the employee's salary will be suspended until his return.

Hereafter employees coming to the United States on a leave of absence from outlying stations will not be allowed sick leave with pay while in the United States; in other words, all absence of such employees while in the United States away from their stations shall be charged against annual leave which has accrued, and after that leave is exhausted shall be charged as absence without pay. Applications of such employees for any leave without pay while in the United States shall be made direct to the officers under whom they are employed and not to the War Department at Washington. (Cir. A, W. D., 1912.)

TRANSFERS.

215. The Secretary of War considers that the interests of the service require that employees at large in the department must be subject to orders in regard to transfer of station, and a refusal to obey such orders will be deemed a proper and sufficient reason for discharge from the service. (G. O. 68, W. D., 1904.)

216. A vacancy may be filled by the transfer of an eligible employee from one station to another or from other branches of the service. Recommendations for such transfers should be made by letter direct to the Quartermaster General through proper channels.

Applications for exchange of station between civilian employees for their own convenience may be authorized, provided the officers under whose direction the employees making request for exchange are employed will certify that the exchange is approved by each of them and is not detrimental to the interests of the Government, and will obtain a statement signed by each of the employees concerned that he agrees to bear all expenses of transfer and that no pay will be drawn for the time lost while en route from his

present to his new station, his status during this period being "authorized leave without pay," unless the employee has leave due and unused during the calendar year, in which event pay will be allowed for time consumed en route, but the time consumed en route will be charged against annual leave.

The same rule applies in a case where an employee desires transfer to another station for his own convenience.

217. Clerks who have had three years' efficient and meritorious service in the Philippines, and who are eligible under civil-service rules, should be favorably considered for transfer to the United States when opportunities arise and when conditions make such transfers practicable and in the interest of good administration.

It is desired, when practicable, to fill vacancies occurring in the department's service in the United States by transfer of eligible clerks from the Philippines; also to transfer from time to time clerks from the United States to the Philippines for a tour of service when such transfers may be in the interest of good administration.

Those employees who have had one year's service and are physically able to work in a tropical climate are subject to transfer to the Philippines for a tour of service. The physical ability for Philippine service of a clerk nominated for transfer will be determined by a physical examination and certificate of an Army surgeon.

Each nomination for a transfer will state the reasons for determining the particular employee nominated, whether the transfer proposed is from the Philippines to the United States or vice versa.

No classified employee will be transferred from the United States to the Philippines or from the Philippines to the United States except upon authority of the Secretary of War previously obtained. (G. O. 68, W. D., 1904.)

218. The pay of clerks in the Quartermaster Corps of the Army transferred to the Philippine Islands after June 30, 1914, will be increased \$200 per annum, to take effect on the date of departure from the continental limits of the United States; and the pay of clerks in the Quartermaster Corps of the Army transferred from the Philippine Islands to the United States will be reduced \$200 per annum, to take effect on arrival within the continental limits of the United States. Approved by Secretary of War, June 12, 1914.

Clerks so transferred will be allowed transportation and expenses en route.

When opportunities arise for transferring clerks to the United States, nominations will be submitted to the Secretary of War, determined as far as practicable by length of service in civil positions under the Department of the Philippines. (G. O. 68, W. D., 1904.)

219. When officers of the staff departments change station, the transfer of clerks or other employees to the new stations at the expense of the United States is prohibited, except in cases of urgent necessity, for which the sanction of the Secretary of War will be first obtained. (A. R. 739, 1913.)

220. When employees are received by transfer from another post or station, the name of the post or station from which transferred shall be noted upon the first voucher or receipt roll upon which payment is made.

221. Reimbursement of actual expenses when traveling under competent orders will be allowed, under the following heads, to civilians in the employ of any branch of the military service, excepting the expert accountant of the Inspector General's Department and those mentioned in A. R. 734, 1913 (par. 254 hereof), viz:

1. Cost of transportation over the shortest usually traveled route, when it was impracticable to furnish transportation in kind on transportation requests.

2. Cost of transfers to and from railroad stations, not to exceed 50 cents for each transfer.

3. Cost of one lower berth in a sleeping car, seat in a parlor car, or customary stateroom accommodations on boats and steamers when extra charge is made therefor.

4. Fees to expressmen and porters on arrival at and departure from hotels and stations not to exceed 10 cents in each case when the service is rendered in connection with the transportation of baggage; fees for checking baggage at stations and hotels not to exceed 10 cents for each piece checked; and fees to sleeping-car and parlor-car porters not to exceed 25 cents per day, or 10 cents when the car is used in daytime only.

5. Cost of meals, including tips, not to exceed \$4.50 a day while en route when meals are not included in the transportation fare paid, and not to exceed \$4.50 a day for meals, tips, and lodgings during necessary delay en route, and when meals are included in the transportation fare paid tips for meals not to exceed 15 cents each.

6. Cost of meals and lodgings, including baths, tips, and laundry work, not to exceed \$4.50 a day for the first 30 days while on duty at places designated in the orders for the performance of temporary duty and a flat per diem allowance of \$1 a day after the first 30 days of temporary duty at any one place. In time of actual war no such reimbursement of expenses or per diem allowance will be allowed to the civilian employees specified who accompany troops in the field, but in lieu thereof the allowance of tents prescribed by the War Department and a ration will be furnished such employees.

7. In lieu of reimbursement for the actual expenses provided in sections 5 and 6, civilian employees, when their orders so prescribe, may be allowed a flat per diem allowance not exceeding \$4 when traveling and when on duty for the first 30 days at places designated in their orders for the performance of temporary duty, but no per diem allowance will be allowed for temporary duty to civilian employees who in time of actual war accompany troops in the field, nor for travel on Army transports. Where a period of travel or temporary duty includes fractional parts of a calendar day the allowance for fractional parts will be as follows:

(a) If in travel status, the day will be divided into three fractional parts, an allowance of \$1.33, being made for each meal.

(b) If not in travel status, the day will be divided into four fractional parts, an allowance of \$1 being made for each of 3 meals and \$1 for lodging.

A statement will accompany each voucher showing the following data:

Time of departure from permanent station.

Time of arrival at temporary station.

Time of departure from temporary station.

Time of arrival at permanent station.

The provisions of paragraph 735, A. R. 1913, in so far as they require the keeping of a memorandum of the actual expenses incurred and taking of receipts, have no application to civilians operating under conditions which entitle them to a per diem allowance, except for the period while actually traveling and then only for such items of expenses as are not embraced within the per diem allowance. (A. R. 733, 1913, as changed by C. A. R. 45, 1916.)

222. Where, by law or regulation, a travel order is to be issued by the Secretary of War to civilian employees, the recommendation therefor shall state clearly whether the cost of the travel is to be paid according to the actual expenditures made, or by a flat per diem allowance, with the per diem rate recommended.

In the cases of employees for whom travel orders are not required to be issued by the Secretary of War, general authority is hereby given allowing a flat per diem allowance not exceeding \$4 in lieu of reimbursement for actual expenditures provided by Army Regulations. (G. O. 81, W. D., 1914.)

223. Mechanics, laborers, teamsters, and employees of similar character, traveling under competent orders, will be entitled to such actual and necessary expenses of transportation and subsistence or per diem allowance in lieu of subsistence, not exceeding \$4, as may be authorized by the chief of bureau which pays the accounts. Those entitled to rations under A. R. 1203, 1913, will not be allowed commutation therefor, and if it be impracticable for them to carry food, a ration and savings account will not be opened for them for the period during which they are traveling.

Commanding officers of troops in the field may order civilian employees to nearest Army hospital for treatment when adequate medical service is not available at their stations. On recovery such employees should be returned to their stations for duty by the proper commanding officer. In all cases where practicable, orders should be issued based on a medical certificate. (A. R. 734, 1913, as changed by C. A. R. 13, 1914.)

224. None but the authorized items of traveling expenses of civilians will be allowed. A true memorandum of the actual expenses paid from day to day will be kept and the expenses will be fully itemized upon the voucher, which will be properly sworn to by the person rendering it. Receipts for lodging (European plan) or for board and lodging (American plan) must be furnished when practicable to obtain them, showing the dates for which the charge is made and the first and last meal or lodging. Charge for lodging pertains to the day in which the night for which the lodging was procured began. Receipts will not be required for meals except where included with lodgings on the American plan, nor for railroad or steamboat fares, hack fares, baggage transfers, car fare, tips, or fees, or similar expenses. For all other expenses receipts will be taken unless it is impracticable to obtain them, when the reason for not obtaining receipts must be explained on the voucher. The usual Pullman berth check or seat check will be a sufficient receipt for sleeping-car or parlor-car accommodations. (A. R. 736, 1913.)

225. The allowances hereinbefore provided for the subsistence of civilian employees cease upon the arrival of the employees at the destination mentioned in their orders for travel; they must then subsist on their rations, if entitled to them, or provide for their subsistence out of their regular pay. (A. R. 736, 1913.)

226. Actual traveling expenses, as contemplated in the preceding paragraphs, are paid by the following departments, viz:

Ordnance Department.—To employees at arsenals and armories (cost of transportation included) from appropriations for the service of the Ordnance Department.

Engineer Department.—To employees on public works and fortifications (cost of transportation included) from appropriations made specifically for the work.

Quartermaster Corps.—To civilians summoned as witnesses before, and authorized civilian reporters of, military courts; to employees of the Quartermaster Corps and to other employees of the Army not above provided for. (A. R. 738, 1913.)

SEPARATION FROM SERVICE.

227. When an employee desires to leave the service a written resignation will be obtained from him, if possible. Department and depot quartermasters and the quartermasters at Kansas City, Portland, Oreg., and New Orleans are authorized to accept the same of employees coming under instructions contained herein except of clerks, stenographers, and typewriters, merely forwarding them to the Quartermaster General by indorsement thereon, stating that the resignation has been accepted to take effect the date pay ceases, the date to be stated.

The effective date of a resignation is the date the employee last performs service or has a duty status. Resignations of employees in educational positions, the registers for which are kept at the Civil Service Commission, and of clerks, stenographers, and typewriters, will be forwarded through proper channels, with recommendation, to the Quartermaster General for action of the Secretary of War.

228. No person in the classified civil service of the United States shall be removed therefrom except for such cause as will promote the efficiency of said service and for reasons given in writing, and the person whose removal is sought shall have notice of the same and of any charges preferred against him, and be furnished with a copy thereof, and also be allowed a reasonable time for personally answering the same in writing, and affidavits in support thereof; but no examination of witnesses nor any trial or hearing shall be required except in the discretion of the officer making the removal; and copies of charges, notice of hearing, answer, reasons for removal, and of the order of removal shall be made a part of the records of the proper department or office, as shall also the reasons for reduction in rank or compensation; and copies of the same shall be furnished to the person affected upon request, and the Civil Service Commission also shall, upon request, be furnished copies of the same. (Sec. 6 of the act making appropriations for the service of the Post Office Department, fiscal year 1913.)

Held, that the statute requiring notice in writing of the reasons for the removal of an employee in the classified service does not apply to cases of removal occasioned by the fact that the services of the employee are no longer required, but only to cases where it is proposed to remove such employee for delinquency or misconduct. (Opin. J. A. G., Jan. 10, 1912; Bull. 4, W. D., 1912.)

Held, that the statute gives to the employee the right to answer not only the charges but also the affidavits in support thereof, and as the new evidence in this case does not seem to have been brought to the attention of the accused employee the record does not show compliance with the statute. The accused should be given opportunity to answer or explain the allegations in the affidavits. (Opin. J. A. G., Nov. 20, 1912; Bull. 1, W. D., 1913.)

229. Discharge for cause of an employee of the Quartermaster Corps will be made only upon order of the Secretary of War after the person whose removal is sought shall have been furnished a statement of the charges against him in writing and allowed a reasonable time (usually three days) in which to submit answer thereto with evidence in support of his answer. The effective date of a discharge is the date the employee last performed service or has a duty status.

230. The written charges will show specifically the offense committed, and the time, place, etc. They will show all the facts known to the officer preferring them, and be supported by certificates and affidavits, as far as practicable, so that the case may be clearly and completely presented to the Secretary of War. The use of the military form of charge, supported by specifications, is preferable, in that it is briefer, more appropriate, and more intelligible in the military establishment. Such general terms as "gross inefficiency," "disobedience of orders," "insubordination," "larceny," etc., may be used for the charge.

231. Suspension from duty, pending action upon charges, or for disciplinary reasons, in any case will only be made by quartermasters when the offense or delinquency is of such gravity as to convince them that it would be substantially to the detriment of the service to continue the employee on duty until final action is taken by the department. The fact of suspension, with date, or of nonsuspension will be stated in filing the charges. The period of suspension shall not in any case exceed 90 days, unless this period is extended with the prior consent of the Civil Service Commission.

232. The separation of an employee by permanent disability, or a disability which will render him unfit for duty for a considerable period of time, will be effected by resignation or discharge without prejudice, to be forwarded to the Quartermaster General for action.

In this connection attention is invited to paragraph 159, requiring a report to be made on blank forms C. A.-1b, C. A.-2b, and C. A.-3a, Department of Labor, of injuries sustained by employees in the course of their employment.

233. In case of discharge without prejudice the employee will be informed of the intention to discharge him and the reason therefor, and allowed a reasonable time in which to submit statement as to why he should not be discharged.

234. Separations from the service of classified employees in the Philippine Islands will be made by the War Department in accordance with the rules and practices which obtain with respect to such employees in the United States.

235. Promotions and demotions made in the Philippine Islands are subject to the approval of the Secretary of War.

REPORTS OF CHANGES.

236. Monthly reports, in duplicate, of changes of status of employees coming under instructions contained herein (in positions filled by department and depot quartermasters under the "district system"), excepting temporary employees, showing all appointments, changes of pay, separations, reinstatements, etc., will be forwarded to the Quartermaster General on W. D. Form No. 16 and additional sheets.

Great care should be exercised to report each and every change occurring. When there are no changes to be reported, advice to that effect will be communicated to the Quartermaster General by letter.

The above-mentioned monthly reports of changes will be rendered by the department and depot quartermasters and quartermasters named in paragraph 177 and the department quartermaster, Philippine Department.

237. The civil-service rules require that all changes affecting employees or positions be reported, whether classified, unclassified, or excepted. The Quartermaster General renders reports affecting educational positions of a professional or technical character, the registers for which are kept at the office of the Civil Service Commission, Washington, D. C.

238. Correspondence relating to changes in offices of constructing quartermasters will be transmitted through the offices of department quartermasters in order that the changes may be included in the monthly reports rendered by the department quartermasters.

239. Officers rendering reports of changes will make no mention in their reports of an employee of the Quartermaster Corps in the United States transferred to their offices or departments, except in a case where the transfer involves a change in salary effective the date of assumption of duty at his new station, or when the transfer is from one station to another in the same department. A quartermaster receiving an employee from the Philippines by transfer will report the date he assumes duty in his office, and his rate of pay changes on the "promotions and reductions" sheet, no mention of the change being made on the "transfers" sheet, but as this report will be received by the office of the Quartermaster General and the Civil Service Commission before the report of transfer is received from the Philippine Islands, a footnote will be made on the "promotions and reductions" sheet, as follows: "Transferred from P. I."

240. The department quartermaster, Philippine Department, will report the transfer of an employee to the United States on the "transfers" sheet (W. D. Form No. 16d), but will leave blank the column showing the office to which the employee is transferred. The office of the Quartermaster General will insert that data.

241. Reports of furloughs of employees will be made in cases where the absence covers a period of one year or longer and be included only in the report rendered for the month in which the leave commences, their reemployment to be reported if they return to duty at the expiration of such leave.

242. Additional instructions for the filling out of the several sheets making up the report of changes will be found on the back of the first sheet of the report. (W. D. Form No. 16.)

243. The monthly reports of changes (W. D. Form No. 16 and additional sheets) should be compiled immediately after the end of the month, and should be mailed to the Quartermaster General not later than the fifth day of the month next succeeding that covered by the report.

244. Reports relating to temporary appointments will be made on Q. M. C. Form 485 in accordance with the provisions of paragraph 187 hereof.

245. Reports of separation of temporary employees under the "district system," showing name, position, date of appointment, and date and reasons of separation, shall be forwarded, in duplicate, through the district secretary, on Q. M. C. Form 485 whenever services are terminated. Reports of separation of employees in positions, the registers for which are maintained by the Civil Service Commission, will be made on Q. M. C. Form 485, in duplicate, and forwarded direct to the Quartermaster General, one copy being for the files of the commission. These reports will be prepared immediately after the separation of the employee at the office in which the services are rendered. Such reports, when transmitted through department or depot quartermasters, should be made in triplicate, the extra copy being for the files of the office through which transmitted.

246. Whenever the death of a civilian employee occurs at a military post or station, or with a command in the field, the senior medical officer present will immediately report in writing to the commanding officer of such military post or station or command in the field the name of the deceased, with the capacity and department in which he was employed, the date, time, place, and cause of death, and the present location of the body.

The commanding officer will cause necessary measures to be taken for the interment or other disposal of the body, and will make immediate report of the facts in the case to The Adjutant General of the Army on the blank form provided for the purpose (Form No. 415, A. G. O., Report of Death and Disposal of Remains). (G. O. 67, W. D., 1910.)

In case of death of a civilian employee, report of the fact, with date and cause, will be at once reported by the quartermaster by letter through military channels to the Quartermaster General.

Whenever practicable the relatives of deceased civilian employees will be promptly advised of the fact, together with other necessary information furnished, such as place of burial.

When there is pay due to the deceased employee an account will be certified in his favor, stating upon its face the date of death and the name and address of his nearest kin, which will be forwarded, except in the Philippine Islands, to the Quartermaster General for settlement by the accounting officers of the Treasury as provided by paragraph 652, Army Regulations, 1913.

FIELD CLERKS.

247. The following is an extract from the Army appropriation act, approved August 29, 1916:

"Hereafter not to exceed two hundred clerks, Quartermaster Corps, who shall have had twelve years of service, at least three years of which shall have been on detached duty away from permanent station, or duty beyond the continental limits of the United States, or both, shall be known as field clerks, Quartermaster Corps, and shall receive the same allowances, except retirement, as heretofore allowed by law to pay clerks, Quartermaster Corps, and shall be subject to the rules and articles of war."

The Secretary of War has held that the foregoing provision of law places field clerks in the military service and that when appointed as field clerks, Quartermaster Corps, they are excluded from the operation of civil-service law and rules.

248. Field clerks, Quartermaster Corps, will be appointed by the Secretary of War upon the recommendation of the Quartermaster General.

249. A candidate to become eligible for appointment must be a civilian clerk of the Quartermaster Corps at large, and have had twelve years service as a clerk, classified or unclassified, in the Quartermaster's Department at large, Subsistence Department at large, or Quartermaster Corps at large, at least three years of which must have been on detached duty away from permanent station, or duty beyond the continental limits of the United States, or both. The period of all temporary detachments from permanent station which involved return to permanent station after completion of the temporary duty, the period of all service in the field with troops, and the period of all service beyond the continental limits of the United States shall be counted. If service beyond the continental limits of the United States as a clerk in the corps or departments mentioned totals, in the aggregate, three years or more, eligibility is established without considering detached service; if detached, or service in the field with troops, or both, within the continental limits of the United States, aggregates three years or more, eligibility is established without considering service beyond the continental limits of the United States.

250. Clerks of the Quartermaster Corps claiming eligibility for appointment as field clerk may submit an application for appointment to the Quartermaster General, inclosing with such application a sworn statement containing the following data:

(a) Amount of service as a quartermaster or subsistence clerk, including date of appointment or appointments, and separations, if any.

(b) Amount of detached duty away from permanent station, showing inclusive dates of such service and where performed.

(c) Amount of duty beyond continental limits of the United States, showing dates of such duty and where performed. Under this head date of departure should be included and date of arrival in United States excluded in figuring total of such duty.

251. As vacancies occur in the position of field clerk, Quartermaster Corps, appointments of those eligible will be recommended to The Adjutant General of the Army by the Quartermaster General, eligibles having the longest service in the corps and departments referred to in paragraph 249 being given first consideration.

252. No field clerk, Quartermaster Corps, will be placed on duty until he has subscribed to the oath of office prescribed by law and accepted his appointment in writing. The form of acceptance shall be as follows:

"I hereby accept the appointment as field clerk, Quartermaster Corps, United States Army, dated 19...., and bind myself to be subject to the rules and articles of war and to such laws and regulations for the government of the Army as have been or may be enacted by Congress or established by competent authority."

253. Field clerks, Quartermaster Corps, will be assigned to duty at posts and stations according to the needs of the service. Orders for relief and assignment will be issued by the War Department upon the recommendation of the Quartermaster General.

254. Efficiency reports of field clerks will be rendered separately on War Department Form 20. Three copies of the form to be forwarded to the Quartermaster General.

255. Field clerks, Quartermaster Corps, are entitled to medical service and to purchase for their own use such articles of Army supplies and stores as are kept for sale to officers, and under like conditions. *See act Aug. 29, 1916; Comp., Sept. 18, 1908; Opin. J. A. G., Oct. 7, 1911; G. O. 143, W. D., 1911.)*

256. Field clerks, Quartermaster Corps, are entitled to leaves of absence under the same conditions as were pay clerks. (Pay clerks were entitled to leaves of absence as are commissioned officers.) (18 Comp., 564.)

The laws governing leaves of absence to commissioned officers are found in section 1265 of the Revised Statutes, and in the act of July 29, 1876; 19 Stat., 102.

Applications for leaves of absence will be made through military channels as prescribed in Army Regulations.

257. The normal period of service beyond the continental limits of the United States is fixed at three years, unless the clerks concerned desire to remain for a longer period.

258. Field clerks, Quartermaster Corps, will be paid monthly on W. D. Form 336.

EDUCATION AND TRAINING.

GENERAL PROVISIONS.

259. The education and training of the personnel of the Quartermaster Corps is almost entirely of a practical character.

260. Under special conditions, where the interests of the service demand it, classes are assembled and instructions given in special features of the corps.

261. Enlisted men of the Quartermaster Corps will not be designated for the classes at service schools except where it is specifically recommended in each case that the applicant is to be trained for a position in the Quartermaster Corps for which there is no qualified applicant. (Dec. Sec. War; 2263710, A. G. O., 220.63-P, Q. M. G. O.)

262. When the interests of the Quartermaster Corps demand it, classes of quartermaster sergeants are assembled at Chicago, Ill., for a course of instruction covering a period of two months as follows:

(a) Instruction in the inspection and judging of live stock at the Union Stock Yards.

(b) The visiting of packing houses to observe the different methods of slaughtering and the subsequent handling of carcasses and their preparation for ultimate use as ration and sales articles.

To include the study of machinery, inspection and care of fresh meat, preparation of cured and canned meats, cold storage, and the manufacture of lard and oleomargarine.

(c) Practical instruction in the erection and repair of portable bake ovens.

Instruction in the above-mentioned course is given under the direction of the depot quartermaster, Chicago, Ill.

THE QUARTERMASTER CORPS SCHOOL.

263. The Quartermaster Corps School established at the general depot of the Quartermaster Corps at Philadelphia, Pa., consists of two courses, as follows:

The course for Quartermaster Sergeants.

The course for Sergeants, first class.

264. The object of the Quartermaster Corps School is the better preparation of those designated to undergo the course of instruction for their duties in the corps in either peace or war.

265. The personnel of the school consists of the commandant, officer in charge, instructors, and student sergeants.

The depot quartermaster, Philadelphia, Pa., under the direction of the Quartermaster General, will be the commandant of the school.

266. The commandant, under the direction of the Quartermaster General, will arrange the program of instruction and allotment of time; will prescribe the character and scope of examination; and will have final determination of all questions concerning the proficiency of students.

267. The course of instruction will be conducted by an officer in charge, assisted by such number of instructors as may be necessary.

268. Instructors will be assigned for duty with the school by the Quartermaster General of the Army.

269. Upon completion of the course of instruction the proficiency and class standing of students will be determined by written examination.

The following relative weights will be given to subjects: Army Regulations, 4; Manual for the Quartermaster Corps, 4; Circulars, Quartermaster Corps, 2; Field Service Regulations, 4; Transportation, 4; Inspection of supplies, 1; Manufacturing, 1; Packing and warehousing, 1;

The subject marks will be multiplied by their relative weights, the sum of these products will be divided by the sum of the relative weights of all the subjects, and the general average resulting will be the rating of the student.

To be declared proficient a student must obtain a general average of not less than 75 per cent.

Students who obtain a general average of 75 per cent and upward will be given a certificate of proficiency signed by the commandant and officer in charge of the school.

The general average attained by each student will be reported to the Quartermaster General for notation on the student's efficiency record.

270. During the course of instruction the character, habits, and general deportment of the students will be closely observed. Should the same appear to be seriously at fault, the commandant will take such disciplinary action as is necessary and bring the matter to the attention of the Quartermaster General.

271. Regulations for the interior economy and discipline of the school not inconsistent with the foregoing will be established by the commandant, subject to the approval of the Quartermaster General.

272. The officer in charge of the school will submit to the commandant thereof an annual report not later than July 20 regarding the progress and needs of the school.

273. The commandant of the school will submit to the Quartermaster General of the Army, not later than August 31 of each year, a report regarding the progress and needs of the school.

THE COURSE FOR QUARTERMASTER SERGEANTS.

274. The course will cover a period of five months. Exercises will be held daily except Saturday afternoons, Sundays, and holidays. Saturday afternoons will be used when in the opinion of the commandant it is necessary to maintain the regular schedule.

275. The student body will consist of such quartermaster sergeants as may be designated by the Quartermaster General.

276. The courses of instruction will be both theoretical and practical and comprise the following subjects:

(a) *Army Regulations*.—Study of articles pertaining to the Quartermaster Corps.

Instruction by discussion and daily quiz while the subject is being studied.

(b) *Manual for the Quartermaster Corps*.—The principles and practice involved in the proper application of the instructions contained therein; the general business methods of the Quartermaster Corps.

Instructions by lectures, discussions, daily quiz while the subject is being studied, and practical demonstration in connection with preparation of blank forms.

(c) *Circulars, Quartermaster Corps*.—The principles and practice involved in the proper application of the instructions to include circular letters and office instructions.

Instruction by discussions, daily quiz while the subject is being studied, and practical demonstration in connection with the preparation of blank forms.

(d) *Field Service Regulations*.—Part II, Article VI, Shelter. Part III, Article IV, Zone of advance—general, transportation pertaining to field and supply trains and supply service. Article V, The zone of the line of communications—general, supply service, service of military railways, and channels of correspondence. Article VI, Transportation by rail. Appendix 1, Road space and dimensions of camps. Appendix 5, Distinguishing flags and lanterns. Appendix 7, Miscellaneous data. Appendix 9, List of abbreviations.

Instruction by lectures, discussions, and practical problems.

(e) *Transportation*.—The principles and practice involved in the transportation of troops and matériel. Transportation by land (rail, wagon, motor, and pack) and water. Care of animals including feeding and watering and their care on cars and transports.

Instruction by lectures, discussions, and practical problems.

(f) *Preparation of blank forms*.—The principles and practice involved in preparation of blank forms in order to secure uniformity and to properly account for public funds and property, and to conduct the business of the Quartermaster Corps.

Instruction by discussions and preparation of blank forms used by the Quartermaster Corps.

(g) *Inspection of supplies*.—The principles and practice involved in the inspection of supplies furnished by the Quartermaster Corps.

Instruction by lectures, discussions, and visits to factories in the vicinity of the school.

(h) *Manufacturing*.—The principles and practice involved in the manufacture of clothing and equipment, including the methods of measuring individuals for clothing, fitting of garments from sizes furnished by the Quartermaster Corps, and methods of preparation of materials for cutting to include shrinkage and sponging.

Instruction by lectures, discussions, observation of the articles being manufactured, and practical demonstration of measuring and fitting articles of clothing.

(i) *Packing and warehousing*.—The principles and practice involved in packing supplies for storage and shipment; and of warehousing supplies at depots, posts, and camps.

Instruction by lectures, discussions, and observation of the methods used at the depot.

THE COURSE FOR SERGEANTS, FIRST CLASS.

277. The course will cover a period of three months. Exercises will be held daily except Saturday afternoons, Sundays, and holidays. Saturday afternoons will be used when in the opinion of the commandant it is necessary to maintain the regular schedule.

278. The student body will consist of such sergeants, first class, as may be designated by the Quartermaster General.

279. The course of instruction will be both theoretical and practical and comprise the following subjects:

(a) *Army Regulations*.—Study of articles pertaining to finance and accounting in the Quartermaster Corps.

Instruction by discussion and daily quiz while the subject is being studied.

(b) *Manual for the Quartermaster Corps*.—The principles and practice involved in the proper application of instructions contained therein pertaining to finance and accounting only. The general business methods of the Quartermaster Corps pertaining to finance and accounting.

Instruction by lectures, discussions, daily quiz while the subject is being studied, and practical demonstration in connection with the preparation of blank forms pertaining to finance and accounting.

(c) *Circulars, Quartermaster Corps*.—The principles and practice involved in the proper application of instructions pertaining to finance and accounting to include circular letters and office instructions affecting finance and accounting in the Quartermaster Corps.

Instruction by discussions, daily quiz while the subject is being studied, and practical demonstration in connection with the preparation of blank forms pertaining to finance and accounting.

(d) *Preparation of blank forms*.—The principles and practice involved in the preparation of blank forms pertaining to finance and accounting in order to secure uniformity and properly account for public funds and property and to conduct the business of the Quartermaster Corps.

Instructions by discussions and preparation of the blank forms used by the Quartermaster Corps.

OFFICE ORGANIZATION.**GENERAL PROVISIONS.**

280. The organization of the office of the Quartermaster General will be the basis for the organization of other offices of the Quartermaster Corps, the number of divisions in such offices depending upon the extent of their business.

QUARTERMASTER GENERAL.

281. The office of the Quartermaster General consists of five general divisions, each division being subdivided into branches as follows:

1. Administrative division—
 - Mall, record, and document files branch.
 - Administration branch.
 - Estimates, reserve depots, and national defense act branch.
 - Office personnel and miscellaneous branch.
 - Personnel branch.
 - Contracts branch.
 - Cemeterial branch.
 - Claims branch.
2. Finance and accounting division—
 - Apportionment branch.
 - Deposits and allotments branch.
 - Officers' money accounts branch.
 - Subsistence returns branch.
 - Property accounts branch.
 - Finance branch.
3. Supplies division—
 - Supplies branch.
 - Clothing and equipage branch.
4. Construction and repair division—
 - Construction branch.
 - Miscellaneous branch.
 - Mechanical branch.
 - Reservation branch.
 - Drafting branch.
5. Transportation division—
 - Miscellaneous branch.
 - Land transportation branch.
 - Water transportation branch.
 - Remount branch.

DEPARTMENT QUARTERMASTER.

282. The office of a department quartermaster shall consist of not less than three nor more than five divisions. Where but three divisions are required they will be designated and subdivided into branches as follows:

1. Administrative division—
 - Mall and record branch.
 - Personnel and miscellaneous branch.
2. Finance and accounting division—
 - Finance branch.
 - Accounting branch.
3. Supplies division (including transportation and construction and repair)—
 - Subsistence supplies branch.
 - Miscellaneous supplies branch.
 - Transportation branch.
 - Construction and repair branch.

Should more than three divisions be required, additional ones will be organized as outlined in the organization of the office of the Quartermaster General, but before such action is taken the matter will be submitted to the Quartermaster General for consideration.

DEPOT QUARTERMASTER.

283. The office of a depot quartermaster will consist of not less than three nor more than five divisions.

(a) At offices at which transportation accounts are *not* settled, and with which the office of a general superintendent, Army transport service, is *not* connected, there will be three divisions, subdivided into branches as follows:

1. Administrative division—
Mail and record branch.
Personnel and miscellaneous branch.
2. Finance and accounting division—
Finance branch.
Accounting branch.
3. Supplies division (including transportation)—
Supplies branch.
Purchasing branch.
Transportation branch.

(b) At offices at which transportation accounts are *not* settled, and at which the office of a general superintendent, Army transport service, is located, there will be four divisions, subdivided into branches as follows:

1. Administrative division—
Mail and record branch.
Personnel and miscellaneous branch.
2. Finance and accounting division—
Finance branch.
Accounting branch.
3. Supplies division—
Supplies branch.
Purchasing branch.
4. Transportation division—
Land transportation branch.
Water transportation branch.

(c) At offices at which transportation accounts *are* settled, and with which the office of a general superintendent, Army transport service, is *not* connected, there will be four divisions, subdivided into branches as follows:

1. Administrative division—
Mail and record branch.
Personnel and miscellaneous branch.
2. Finance and accounting division—
Finance branch.
Accounting branch.
3. Supplies division—
Supplies branch.
Purchasing branch.
4. Transportation division—
Transportation branch.
Settlement of transportation accounts branch.

(d) At offices at which transportation accounts *are* settled, and at which the office of a general superintendent, Army transport service is located, there will be four divisions, subdivided into branches as follows:

1. Administrative division—
Mail and record branch.
Personnel and miscellaneous branch.
2. Finance and accounting division—
Finance branch.
Accounting branch.
3. Supplies division—
Supplies branch.
Purchasing branch.
4. Transportation division—
Land transportation branch.
Water transportation branch.
Settlement of transportation accounts branch.

QUARTERMASTER AT A POST OR STATION.

284. The office of a quartermaster at a post garrisoned by not less than a regiment will consist of four divisions, subdivided into branches as follows:

1. Administrative division—
Mail and record branch.
Personnel and miscellaneous branch.

2. Finance and accounting division.
3. Supplies division—
 - Subsistence supplies branch.
 - Clothing and equipage branch.
 - Miscellaneous branch.
4. Transportation and construction and repair division—
 - Transportation branch.
 - Construction and repair branch.

To posts garrisoned by a greater or less number of troops than a regiment, the above organization is applicable with such modifications as may be found necessary.

The office organization of a quartermaster at an independent station will be as prescribed in this paragraph.

CONSTRUCTING QUARTERMASTER.

285. The office of a constructing quartermaster will consist of such divisions and branches as may, in the opinion of the quartermaster, be necessary for the proper administration of the office.

GENERAL SUPERINTENDENT ARMY TRANSPORT SERVICE.

286. The office of a general superintendent, Army transport service, will be organized as follows:

(a) When established and maintained as a separate and distinct office, it will consist of four divisions, subdivided into branches as follows:

1. Administrative division—
 - Mail and record branch.
 - Personnel and miscellaneous branch.
2. Finance and accounting division—
 - Finance branch.
 - Accounting branch.
3. Supplies division—
 - Supplies branch.
 - Purchasing branch.
4. Transportation division—
 - Land transportation branch.
 - Water transportation branch.

(b) The organization of the office of a general superintendent, Army transport service, when established and maintained as a part of the office of the depot quartermaster, will be as prescribed in paragraph 283 (b) and (d).

TRANSPORT QUARTERMASTER.

287. The office of a transport quartermaster will consist of such divisions and branches as may, in the opinion of the quartermaster, be necessary for the proper administration of the office.

DESIGNATION OF OFFICES.

288. The designations of offices of the Quartermaster Corps are as follows:

- Office of the Quartermaster General.
- Office of the department quartermaster.
- Office of the chief quartermaster, field army.
- Office of the division quartermaster.
- Office of the depot quartermaster.
- Office of the constructing quartermaster.
- Office of the transport quartermaster.
- Office of the quartermaster.

289. The following abbreviations will be used in signing official letters:

- | | |
|--------------------------------------|----------------|
| Department quartermaster..... | "Dept. Q. M." |
| Chief quartermaster, field army..... | "C. Q. M." |
| Division quartermaster..... | "Div. Q. M." |
| Depot quartermaster..... | "D. Q. M." |
| Constructing quartermaster..... | "Const. Q. M." |
| Transport quartermaster..... | "T. Q. M." |
| Quartermaster..... | "Q. M." |
| Acting quartermaster..... | "A. Q. M." |

The rank and corps will precede the abbreviation stated above, as—

- "Colonel, Q. M. Corps,
- Dept. Q. M."
- "Lieut. Colonel, Q. M. Corps,
- D. Q. M."
- "Major, Q. M. Corps,
- Q. M."

CORRESPONDENCE, REPORTS, AND OTHER RECORDS.

GENERAL PROVISIONS.

290. The staff of a post commander will consist of such staff officers as are on duty at the post, and such line officers as may be required for staff duties. Their official designations will be as follows: Adjutant, quartermaster, surgeon, engineer officer, ordnance officer, and signal officer. The official address of the senior medical officer at a post will be—

The Surgeon,
Fort

and in like manner the official addresses of the other staff officers of a post will be, respectively: The Adjutant, The Quartermaster, The Engineer Officer, The Ordnance Officer, and The Signal Officer, Fort (A. R. 206, 1913.)

291. In order to reduce the possibility of confidential communications falling into the hands of persons other than those for whom they are intended, the sender will inclose them in an inner and an outer cover the inner cover to be a sealed envelope or wrapper addressed in the usual way, but marked plainly "Confidential" in such manner that the notation may be most readily seen when the outer cover is removed. The package thus prepared will then be inclosed in another sealed envelope or wrapper addressed in the ordinary manner, with no notation to indicate the confidential nature of the contents.

The foregoing applies not only to confidential communications intrusted to the mails or to telegraph companies, but also to such communications intrusted to messengers passing between different offices of the same headquarters, including the bureaus and offices of the War Department.

Government telegraph operators will be held responsible that all telegrams are carefully guarded. No received telegram will ever leave an office except in a sealed envelope, properly addressed. All files will be carefully guarded and access thereto will be denied to all parties except those authorized by law to see the same. (A. R. 778, 1913.)

292. 1. Hereafter the word "confidential" will not be placed on any communication from the War Department, except where the subject matter is intended for the sole information of the person to whom addressed. If some military necessity should exist therefor the contents of such a communication may be made known to others, but the person to whom the communication is addressed must assume all responsibility for taking such action.

2. When the contents of any publication, document, communication, map, drawing, or blue print are intended for the information of a certain class or classes of individuals and not for the public at large it will not be marked "confidential," but a statement, printed or written, indicating to whom the contents may be disclosed, will be furnished. Persons receiving such a publication, document, communication, map, drawing, or blue print will exercise due care that its contents are not imparted to any unauthorized person.

3. Mimeographs, bulletins, printed circulars, or blue prints, marked "Confidential," which have been issued in the past by the different bureaus of the War Department for distribution to certain officers, are for the use of officers and enlisted men and civilian employees of the United States when necessary in connection with their work. (Ch. 78, W. D., 1909.)

293. Official communications will be signed or authenticated with the pen and not by facsimiles, and if written by order, it will be stated by whose order. Signatures will be plainly and legibly written. By virtue of the commission and assignment to duty, the adjutant general or adjutant of any command transacts the business or correspondence of that command over his own signature; but when orders or instructions of any kind are given, the authority by which he gives the order must be stated. In the absence of a commanding general, his chief of staff, or, if there be none, his adjutant general, in signing the communications to be forwarded to higher authority will add to his signature the words, "In the absence of the commander." (A. R. 779, 1913.)

294. An officer will not be designated in orders nor addressed in official communications by any other title than that of his actual rank. (A. R. 780, 1913.)

295. Private correspondence from persons in the military service which they may desire to have forwarded through the dispatch agents of the United States will be addressed, under cover, to the War Department. (A. R. 781, 1913.)

296. Except as otherwise specially authorized or required by Army Regulations, all official communications from officers and enlisted men of the Army outside of the War Department intended for the Secretary of War or for any bureau or office of the War Department will be in writing and addressed to The Adjutant General of the Army, who will submit all business coming to him from the Army which requires action in the War Department or by the President, and which does not come within the jurisdiction of chiefs of bureaus, to the Chief of Staff, to be acted upon by him in conformity to the rules duly prescribed for that purpose by the President or the Secretary of War.

Correspondence of the War Department with the Army will be through or by The Adjutant General of the Army. (A. R. 782, 1913.)

297. Unless otherwise expressly authorized by statute, an application for the official opinion of the Judge Advocate General or of an officer of any executive department of the Government other than the War Department will be addressed to The Adjutant General of the Army. Abstract questions will not be presented. (A. R. 783, 1913.)

298. Official communications that are sent to the office of The Adjutant General of the Army should be addressed to him and not through him to some other destination. While The Adjutant General can be relied upon to make proper disposition, subject to the direction of the Secretary of War, of any papers coming to his office, there is no objection to a request being included in any communication sent to his office that the paper be acted upon or disposed of in a specific way, but any such request should be embodied in the communication which should be addressed directly to The Adjutant General. Correspondents should not undertake, by addressing papers through The Adjutant General, to prescribe the disposition that shall be made of those papers after they reach him. That disposition must be left open for action by the Chief of Staff or the Secretary of War, or both. (Cir. 8, W. D., 1909.)

299. Communications, whether from a subordinate to a superior, or vice versa, will pass through intermediate commanders. This rule will not be interpreted as including matters in relation to which intermediate commanders can have no knowledge and over which they are not expected to exercise control. Chiefs of War Department bureaus are intermediate commanders between higher authority and the officers and enlisted men of their respective corps or departments, who are serving under the exclusive control of themselves and their subordinates. Verbal communications will be governed by the same rules as to channels as written communications. When necessity requires communications to be sent through other than the prescribed channel, the necessity therefor will be stated.

Communications from superiors to subordinates will be answered through the same channel as received. (A. R. 783, 1913.)

300. Correspondence between an officer of a staff corps or department and the chief of the War Department bureau in which he is serving, which does not involve questions of administrative responsibility within the supervision of commanding officers outside that staff corps or department, nor relate to individual interests or status of a military nature requiring the action of authority outside that staff corps or department, and which is concerned exclusively with the business of that staff corps or department, will pass directly. All business emanating from the bureaus of the War Department requiring the action of higher authority will be submitted to the Chief of Staff for his consideration, either orally in person or in writing through The Adjutant General of the Army. In all cases the action of higher authority thereon will be communicated in writing by The Adjutant General of the Army to those concerned. Matters, however, of a purely civil nature will be submitted by chiefs of bureaus directly to the Secretary of War unless otherwise required by their subject matter. (A. R. 784, 1913.)

301. In order to facilitate public business pertaining to the Quartermaster Corps it is directed that all official communications relating to money or property accountability between officers of this corps, and all receipts, invoices, etc., sent by them, be addressed to the proper officer rather than to the officer by name.

302. A commander or chief of bureau may communicate with those under his command or direction through a staff or other suitable officer. With all others he will himself make the communication. (A. R. 787, 1913.)

303. All correspondence and reports relating to the Coast Artillery Corps personnel or material will pass through coast defense command headquarters. (A. R. 305, 1913.)

304. Unimportant and trivial communications need not be forwarded to The Adjutant General of the Army simply because addressed to him. Department, brigade, and district commanders should decide whether a communication is of sufficient importance to be forwarded. (A. R. 789, 1913.)

305. Except as provided in paragraph 783, A. R. 1913 (par. 299), all communications, reports, and estimates from officers serving at a military post, and communications of every nature addressed to them relating to affairs of the post, will pass through the post commander. (A. R. 785, 1913.)

306. Officers who forward communications will indorse thereon their approval or disapproval, with remarks. No communication will be forwarded to the War Department by a department commander or other superior officer for the action of the Secretary of War without some recommendation or expression of opinion. (A. R. 788, 1913.)

307. In official correspondence between officers or between officers and officials of other branches of the public service, and especially in matters involving questions of jurisdiction, conflict of authority, or dispute, officers of the Army are reminded that their correspondence should be courteous in tone and free from any expression partaking of a personal nature or calculated to give offense. Whenever questions of such character shall arise between officers and officials of other branches of the public service, and it is found that they can not be reconciled by an interchange of courteous correspondence, the officer of the Army, as the representative of the interests of the War Department in the matter involved, will make a full presentation of the case to the Secretary of War through the proper military channels, in order that the same may be properly considered. (A. R. 790, 1913.)

308. In view of the leniency heretofore shown to officers who have failed to make prompt reply to official communications without satisfactory excuse for the delay, and in view of the fact that frequent complaints are still received of negligence in this respect, resulting in needless delay in the transaction of public business, it is deemed advisable at this time to caution all concerned that hereafter disciplinary measures will be resorted to in all cases of such neglect.

When, in order to make proper reply, it is necessary to examine papers not at hand or to consult with other persons at a distance, or when for other sufficient reason full and prompt reply is impossible, acknowledgment of the receipt of the communication will be made at once, with a statement giving the cause of the anticipated delay.

The commanding officer of every Army post and station will take such steps as he may deem expedient to insure prompt reply by officers of his command to official communications sent them which require reply. (Cfr. 25, W. D., 1906.)

309. Copies of any records or papers in the War Department, in any of its bureaus, or in an office of any of the supply departments; or at the headquarters of an army, field army, division, brigade, or regiment; or of a territorial division, territorial department, or post, if authenticated by the impressed stamp of the bureau, office, or headquarters having custody of the originals (e. g., "The Adjutant General's Office, Official Copy"), may be admitted in evidence equally with the originals thereof before any military court, commission, or board, or in any administrative matter under the War Department. (G. O. 16, W. D., 1912.)

310. There are included in the number of printed circulars of the Quartermaster General's Office mailed from time to time to each department and other quartermasters sufficient to provide each clerk (civilian and enlisted) on duty in the respective offices with one copy of each of such circulars.

These circulars when received should be distributed to clerks as above, and each clerk will be held responsible for the circulars furnished him. Clerks must familiarize themselves with the contents of the circulars and file same in proper numerical order in a suitable binder. Lack of knowledge on the part of clerks and other employees to whom circulars are furnished, or who have access to files of circulars, of the requirements of these circulars will be noted by the quartermaster against the efficiency rating of the employee concerned.

When a clerk (civilian or enlisted) is transferred elsewhere for duty, he should take with him his file of circulars. When a clerk (civilian or enlisted) is separated from the service, the quartermaster in charge of the office in which the clerk is on duty at the time of his separation from the service will take possession of the file or files of circulars in the hands of said clerk.

311. All orders and circulars from the War Department, or from the headquarters of an army, field army, division, brigade, or territorial department in which the regiment may be serving, will be filed in book form, and general orders and circulars indexed as soon as received. (A. R. 259, 1913.)

312. Amendments to Army Regulations and other regulations and manuals of the War Department will be published in the future as "Changes" and will be furnished to those individuals and offices that have received copies of those publications. Copies of these changes will be securely inserted in the publication amended and will not be kept as a separate file by any office or individual. (G. O. 11, W. D., 1912.)

313. The use of colored inks, except as carmine or red ink is used in annotation, ruling, or compliance with specific instructions issued by the War Department on blank forms or otherwise, is prohibited in the records and correspondence of the Army. (A. R. 822, 1913.)

314. The preparation of muster rolls, pay rolls, inventories of effects, and certificates of disability for discharge on a typewriting machine is authorized, provided a black-record ribbon of standard quality is used, but carbon copies of such papers will not be forwarded to the War Department.

Under no circumstances will discharge certificates and final statements be prepared on a typewriting machine. (Cfr. 41, W. D., 1910.)

315. Sections 128 and 129 of the Federal Penal Code of March 4, 1909, prescribe penalties for the willful and unlawful concealment, removal, mutilation, obliteration, falsification, or destruction of any record, proceeding, map, book, document, paper, or other thing filed or deposited in any public office. (A. R. 823, 1913.)

316. Manuals issued by the staff departments and approved by the Secretary of War, when not in conflict with any of the provisions of these regulations or of orders or bulletins of the War Department, will have equal force therewith. (A. R. 1570, 1913.)

317. List of official publications of the War Department available for issue and sale to officers of the Army, organizations of the Army, Organized Militia and educational institutions; also list of private publications. (Bull. 12, W. D., 1916, as amended by G. O. 21, W. D., 1916.)

CORRESPONDENCE.

318. Record of correspondence will be kept as prescribed in G. O. 92, W. D., 1909, by the office of the quartermaster at each permanent military post whose garrison exceeds two companies, except that in the Philippine Department the system will be extended only to the offices of the quartermaster of such of the larger posts as may be designated for the purpose by the department commander. (G. O. 3, W. D., 1912.)

The correspondence book furnished by The Adjutant General of the Army prescribed in G. O. 108, W. D., 1906, will be kept in the office of the quartermaster of each permanent military post whose garrison is two companies or less.

319. A flat-filing system known as the War Department correspondence file has been adopted for use by the War Department in lieu of the system prescribed in G. O. 92, W. D., 1909, and will be installed throughout the service as funds become available.

When a post or station has been designated to install the system, complete instruction for its installation, with "a subjective decimal classification with relative index for arranging and filing," will be furnished.

LETTERS AND INDORSEMENTS.

320. An official letter should refer to one subject only. Letters of transmittal will be used only when necessary, and when used must refer only to the matter transmitted; none are required with rolls, returns, estimates, requisitions, or periodical reports. (A. R. 775, 1913.)

321. Letters will be written, folded, numbered, briefed, marked, and signed; indorsements will be written, numbered, and signed; and inclosures will be numbered and marked as prescribed in orders from the War Department. Models illustrating the system are furnished from The Adjutant General's Office. (A. R. 776, 1913.)

322. The post-office address of an officer's station will be given in his official letters. Indefinite expressions of locality, which do not indicate where the letter was written, will not be used. (A. R. 777, 1913.)

323. The method of writing letters and indorsements in all official correspondence in the service of the War Department and the Army with the bureaus and executive departments is as follows:

1. *Heading, subject, and number of letter.*—The letter will begin with the place and date; below this, beginning at the left margin, will come the word "From," followed by the official designation of the writer, or, in the absence of any official designation, the name of the writer with his rank and regiment, corps, or department; below this, also beginning at the left margin, will come the word "To," followed by the official designation or name of the person addressed. Next will come the subject of the communication, indicated as briefly as possible and in not to exceed 10 words. The words "From," "To," and "Subject" will begin on the same vertical line. The sending office number of the communication will appear in the upper left-hand corner.

EXAMPLE.

176.

HQ. EASTERN DIVISION,
Governors Island, N. Y., May 28, 1911.

From: The Adjutant General.

To: Captain John A. Smith, 1st Inf.
(Through C. O., Madison Barracks, N. Y.).

Subject: Delay in submitting reports.

The division commander directs that you submit without further delay the reports of your recent inspection of the Organized Militia of the State of New York, and that you submit an explanation of your failure to comply with par. 6, S. O. 26, c. s., these headquarters.

J. R. HENRY.

In case of letter paper, the upper third, and in the case of foolscap, the upper fourth of the sheet, will be devoted solely to the matter described in this paragraph. (See subpar. 7.)

2. *Body.*—Then will come the body of the letter, which, when typewritten, will be written single spaced, with a double space between paragraphs, which will be numbered consecutively.

3. *Signature.*—The body of the letter will be followed by the signature. If the rank and the regiment, corps, or department of the writer appear at the beginning of the letter, they will not appear after his name; but if they do not appear at the beginning of the letter, they will follow under his name. For example:

200.

COMPANY A, 24TH INFANTRY,
Madison Barracks, N. Y., Jan. 3, 1911.

From: Commanding Officer, Co. A, 24th Inf.

To: The Commanding Officer.

Subject: Pvt. Smith's case.

The case of Pvt. Smith has been investigated and charges have been preferred under the 62 A. W.

ROBERT JONES,
1st Lt., 24th Inf.

MADISON BARRACKS, N. Y., Jan. 10, 1911.

From: Capt. John A. Smith, 24th Inf.

To: The Adjutant General, U. S. A.

Subject: Leave of absence.

I have this day taken advantage of the leave granted me by par. 1, S. O. 1, Hq. D. E., 1911. My address will be c/o Army and Navy Club, 107 West 43d St., N. Y.

JOHN A. SMITH.

4. *Omission of ceremonial forms.*—All ceremonial forms at the beginning and end of letters, such as "Sir," "I have the honor," "I would respectfully," "Very respectfully," etc., will be omitted.

5. *Use of only one side of sheet.*—Only one side of the paper will be used, the writing beginning about 1 inch from the top.

6. *Office marks.*—The stamps bearing office numbers will be placed on the back of the lower fold of the first sheet. The received and received-back stamps will be placed immediately below the body of the letter, and, in the case of indorsement, immediately after the proper indorsement. When a communication of two or more sheets is filed, the back of the lower fold of the first sheet will be on the outside, thus exposing to view the office numbers.

7. *Brief.*—The matter described in subparagraph 1 above will constitute the brief of the letter.

8. *Folding*.—Letter paper will be folded in three and foolscap in four equal folds parallel with the writing; the top fold will be folded toward the back of the letter and the lower fold over the face of the letter. In three-fold letters both the brief and the office mark will be on the outside. In three-fold letters of more than one sheet the two lower folds of the sheets other than the first will be placed between the first and second folds of the first sheet, thus exposing to view both the brief and the office mark. In four-fold letters, whether of one or more sheets, the brief will be exposed to view by covering the office mark fold, or the office mark be exposed to view by covering the brief, according as it is desired to keep either the one or the other exposed to view for the purpose in hand.

9. *Inclosures*.—All inclosures will be numbered and will be given the proper office marks. Inclosures to the original communication will be noted on the face of the letter to the left of the signature. If others are added when an indorsement is made, their number will be noted at the foot of the indorsement to which they pertain and also on the back of the lower fold of the first sheet of the original communication. To the latter notation will be added the number of the indorsement to which they belong, thus "One inclosure—fifth indorsement." Inclosures to indorsements are numbered in the same series as those to the original paper and the number of the indorsement to which they belong is added below. If few in number and not bulky, inclosures may be kept inside the original paper; otherwise they will be folded together in a wrapper marked "Inclosures." Officers through whose hands official papers pass will make the inclosures secure when they are not so.

10. *General*.—No briefs of any nature will be placed upon correspondence in the War Department, its offices and bureaus, or in the field service.

INDORSEMENTS.

11. *Form*.—The writing width of indorsements will be the same as that of letters. The first indorsement will begin about one-half inch below the rank after the signature of the writer of the letter, and succeeding indorsements will follow one another serially, with a space of about one-half inch between indorsements.

The serial number of the indorsement, the place, the date, and to whom written, will be written as shown in the example (subparagraph 22).

When typewritten, indorsements will be written single spaced, with a double space between paragraphs. The paragraphs will be numbered consecutively.

12. *Additional sheets*.—Should one or more additional sheets be necessary for indorsements, sheets of the same size as the letter will be used.

13. "*Respectfully referred,*" etc., to be omitted.—In referring, transmitting, forwarding, and returning papers the expressions "Respectfully referred," "Respectfully transmitted," "Respectfully forwarded," and "Respectfully returned," will be omitted.

14. *Routine indorsements to be signed with initials*.—Indorsements of a routine nature, referring, transmitting, forwarding, and returning papers will not be signed with the full name, but with the initials. For example:

1st Ind.

Hq. 24 Inf., Madison Bks., N. Y., Jan. 1, 1911—To C. O., Co. C., 24 Inf.
To note and return. M. A. R.

2nd Ind.

Co. C. 24 Inf., Madison Bks., N. Y., Jan. 2, 1911—To the Commanding Officer.
Returned. Contents noted. I. K. S.

Nothing in this method shall be construed as prohibiting the practice that obtains at division, department, and other headquarters of referring, transmitting, forwarding, and returning papers to the various staff officers thereat without signature or initials.

LETTERS AND INDORSEMENTS.

15. *Numbering of pages*.—The pages, beginning with the first, will be numbered midway about one-half inch from the bottom. In referring to an indorsement by number, the number of the page will also be given. Thus: "5th Ind., page 3."

16. *Carbon copies*.—All letters and indorsements that are typewritten, excepting letters of transmittal, reports of taking leave of absence, periodical reports, and other communications of a similar nature, will be made with two carbon copies; one copy will be retained for the records of the office in which the letter was written, and the other will be forwarded with the communication for the files of the first office in which a complete copy of the communication is required for the records, but such forwarded copy will not be regarded as an inclosure within the meaning of subparagraph 9 above. The carbon copy retained for the office record will be initialed by the person responsible for the letter, and such person is charged with the duty of seeing that the name of the official who signs the letter and any changes made before signature are inserted in the carbon. When a complete copy of a communication is not required for the records of an intermediate office, the carbon copy will be forwarded to the next office. In offices authorized to use the record system proscribed in General Orders, No. 92, War Department, 1909 (*see* G. O., 216, W. D., 1909), the carbon copies will be made on sheets of perforated paper, furnished by the Quartermaster Corps, with

perforated sections the same width as the standard record-file cards; the sheets will be torn along the perforations and the sections attached to the record-file cards. In other offices, the carbon copies will be made on ordinary paper and the retained copy filed in the document file. The provisions of this paragraph apply only to communications addressed to individuals and offices within the military service.

17. *Press copies.*—Hereafter press copies will not be used except by written authority of the Secretary of War.

18. *Communications written prior to the receipt of this order* are not subject to its provisions when in the future they are received or transmitted by any office or individual.

19. *Printed and multigraph forms.*—Nothing in this method is intended to prohibit the use of printed or multigraph forms of letters and indorsements in offices now using such forms, provided the forms conform to the general principles of this method. The back of the first sheet of such forms, except the fold containing office marks, may be used for indorsements.

20. *Channels of communication.*—All classes of official communications heretofore addressed to adjutants or to adjutants general other than The Adjutant General of the Army will in the future be addressed to the commanding officer concerned.

21. *Points not touched upon in these instructions* will be governed by the regulations on the subject of correspondence.

22. *Example.*—The following example will be used as a guide in carrying out these instructions:

20.

FORT RILEY, KANSAS,
October 27, 1910.

From: The Ordnance Officer.

To: The Commanding Officer, 7th Cav.

Subject: New system of issuing ordnance stores.

1. In compliance with instructions contained in a letter from The Adjutant General's office, dated November 27, 1909, regarding the testing of a new system of issuing ordnance stores, the following report concerning the working of this system is submitted:

2. As far as I have been able to observe, the new system has no disadvantages. Its advantages are:

A..... B.....
1st Lt., 7th Cav.

1st Ind.

Hq. 7th Cav., Ft. Riley, Kans., Oct. 29, 1910—To the C. O., Ft. Riley, Kans.

I concur in the conclusions of the Ordnance Officer.

C..... D.....
Major, 7th Cav., Comdg.

2d Ind.

Hq. Ft. Riley, Kans., Nov. 1, 1910—To Comdg. Gen., Dept. of the Mo.

Approved.

E..... F.....
Brig. Gen., Comdg.

(Stamp) To Chief Ordnance Officer.

3d Ind.

Hq. Dept. of the Mo., Nov. 2, 1910—To the Adj. Gen., U. S. A.

Approved.

G..... H.....
Brig. Gen., Comdg.

4th Ind.

A. G. O., Nov. 5, 1910—To the C. of O.

26049-204

5th Ind.

Ghs-Bam

Office of the C. of O., Nov. 9, 1910—Comdg. Officer, Rock Island Arsenal.

For remark with reference to paragraph 2 of the within letter. By order of the Chief of Ordnance.

36049-204

6th Ind.

159-181
HF-L

Rock Island Arsenal, Ill., Nov. 14, 1910—To the Chief of Ordnance.

1. It is the practice at this Arsenal to make shipments of all articles required on * * *.

2. The final shipment in this particular case was delayed by the failure of to supply acceptable * * *.

K..... L.....
Lt Col., Ord. Dept., Comdg.

(Stamp) Rec'd back, O. C. of O., Nov. 16, 1910.

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36949-204

7th Ind.

JMy

Office of the C. of O., Nov. 17, 1910—To the Adj. Gen., U. S. A.

Returned in connection with O. O. file 36949-198 (A. G. O. 1527570).

M..... N.....
Lt. Col., Ord. Dept.,
Adj. C. of O

(Stamp) Rec'd back, A. G. O., Nov. 18, 1910.

1527570

8th Ind.

War Department, A. G. O., Nov. 18, 1910—To Comdg. Gen., Dept. of the Lakes; Comdg. Gen., Dept. of Dakota; Comdg. Gen., Dept. of the Mo.; etc. * * *

Returned in connection with papers referred to in the preceding indorsement hereon. The early return of all papers is desired. By order of the Secretary of War.

O..... P.....
Adjutant General.

9th Ind.

Hq. Dept. of the Lakes, Nov. 22, 1910—To Comdg. Gen., Dept. of Dakota.

Noted.

B..... S.....
Brig. Gen., Comdg.

(Stamped indorsement:)

10th Ind.
A. G. O. D. D.

Nov. 25, 1910.

To the Chief Ordnance Officer.

(G. O. 23, W. D., 1912; G. O. 53, W. D., 1915.)

PENALTY ENVELOPES.

324. Official communications and other mailable matter relating exclusively to the public business will be transmitted through the mails free of postage if covered by the "Penalty envelope." Where an officer writes to a private party on official business he may inclose with his letter an official penalty envelope, properly addressed to himself, to cover the reply. (A. R. 834, 1913.)

325. Envelopes for official mail matter for the War Department will have "War Department," the designation of bureau or office, and "Official Business," printed in three or four lines, as may be required, in the upper left corner, and in the upper right corner the following: "Penalty for private use, \$300." Envelopes for the use of headquarters of a territorial department, for a post, station, armory, arsenal, depot, or school of instruction, will be of the same form, with the proper substitution for the designation of the bureau or office, and with the address when necessary. Envelopes required for the transmission of printed matter may also have printed thereon "Printed matter." Other printing or ruling on such envelopes at public expense is prohibited unless printed at the Government Printing Office. For the official business of officers not embraced in the foregoing classes, and officers on the retired list, the heading "War Department," "Official Business," will be placed across the left end of the envelope, with the officer's official signature written immediately below it, and with the penalty clause in the upper right corner (A. R. 836, 1913.)

326. Information which is intended to be used in the performance of official duty only is official information, while that which is intended to be used for the furtherance of private interest, ends, or business in any way whatever, though called for by a public officer, is private information. The official envelope may be used to give or obtain the former, but not the latter. (A. R. 835, 1913.)

327. The penalty envelope will not be used for foreign correspondence. (A. R. 839, 1913.)

328. Penalty envelopes with return address may be furnished to any person from whom official information is desired, but will not be furnished to merchants or other dealers to cover the transmission of public property or the return of official vouchers. (A. R. 837, 1913.)

329. The following ruling by the Postmaster General, dated March 8, 1916, on the question as to whether it is lawful for officers of the Army to use penalty envelopes in mailing checks in payment to the Government of their commissary bills is published to the Army for the information and guidance of all concerned:

The law, embodied in section 496, Postal Laws and Regulations, restricts the use of penalty envelopes by officers of the Government to matter relating "exclusively to the business of the Government of the United States." The sending of a check by an officer of the Government in payment of the amount which he owes the Government is not a matter relating "exclusively to the business of the Government of the United States," but to the personal business of such officer with the Government. Therefore it is not proper, under the law, for an officer of the Army to use a penalty envelope to send in the mails, free of postage, to the commissary department or post quartermaster remittances in settlement of his personal accounts. (Bull. 11, W. D., 1916.)

330. The use of freight or express lines for transmitting official letters or packages that can be sent by mail is forbidden. (A. R. 838, 1913.)

331. Envelopes or packages containing mail matter for department, depot, and other quartermasters, whose offices are located in cities, and for recruiting offices in cities, will bear the street address or name of the building in which such office is located.

332. It is immaterial whether the "indorsement" and "statement" required by law to be placed on penalty envelopes is written or printed. (Cir. 65, W. D., 1909.)

333. Letters and packages registered at Washington, D. C., will be forwarded without the payment of registry fee. U. S. Registered Package Envelope (W. D. Form 18) and U. S. Registered Package Label (W. D. Form 18a) will be used for this purpose. The use of these forms does not permit the free registration of mail to which it is affixed when mailed elsewhere than at Washington, D. C., except in cases specially provided for as published on page 13 of the August, 1909, Postal Guide.

The registry fee must be paid on all official letters or packages to be registered at points elsewhere than at Washington, D. C. Registered stamps for this purpose are furnished by the Quartermaster Corps.

TELEGRAMS.

334. The telegraph and cable will be used only in cases of urgent and imperative necessity, in which the delay consequent upon transmission by mail would be prejudicial to the public interests. Day telegrams will not be sent when night telegrams would serve the purpose, consideration being given to the difference between eastern time and that of the zone to which the message is sent. Except in cases of great urgency, night telegrams will not be sent when the delivery can be made by mail the following morning. Night telegrams will be plainly indicated by the words "Night telegram" stamped thereon. Wherever practicable the consolidation into one message of several telegrams to be sent to a single officer in course of a day's business should be effected. (A. R. 1184, 1913.)

335. The War Department Telegraph Code and all instructions relating thereto are issued by The Adjutant General of the Army.

The War Department Telegraph Code will be guarded with the greatest care and will never be out of the immediate possession or control of the officer to whom issued or his confidential agent. Care will be taken to prevent theft, loss, use, or inspection, except by those whose duties require them to employ the code. Special pains will be taken to prevent the code from falling into the hands of unauthorized persons or of the enemy.

When issued, receipt of the code will be acknowledged by the officer to whom it is issued directly to The Adjutant General of the Army. All officers having the code in their possession will render a semiannual return therefor on January 1 and July 1 of each year in the form of a letter to The Adjutant General of the Army.

When the code is transferred from one officer to another, the officer to whom it is transferred will receipt in duplicate for the same to the officer making the transfer. Immediately upon the completion of the transfer the officer to whom it is transferred will notify The Adjutant General of the Army of the fact, and the officer making the transfer will forward the duplicate copy of the receipt to The Adjutant General of the Army. When military necessity causes it to be destroyed, it should be burned leaf by leaf. (A. R. 1185, 1912, as changed by C. A. R. 40, 1916.)

336. The cipher of the War Department, the War Department Telegraphic Code, and the telegraphic code to insure secrecy (Gragory's) received by officers of the Army for their official use are in the nature of confidential documents, and care should be taken to prevent access thereto by unauthorized persons. The cipher and codes will be held subject to the order of the War Department and accounted for by number and turned over on duplicate memorandum receipts when the officer responsible therefor has delivered the same to another officer, and one of the receipts will be promptly forwarded to The Adjutant General, War Department, Washington, D. C., in order that these important documents may be properly accounted for and the responsibility for their loss or neglect be definitely fixed without the necessity of extended correspondence. Semiannual reports will be rendered giving title and number of each copy on hand. (G. O. 84, W. D., 1904.)

337. Government blanks will be used when practicable in sending official telegrams by those in the service of the War Department authorized to send such telegrams, and will be marked "Government paid"; in no case "Government collect." Commercial blanks, if used officially, should also be marked "Government paid." Accounts for telegrams on military business prepared on the prescribed form in the name of the telegraph company rendering the service, and accompanied by the original telegrams, will be paid by the Quartermaster Corps, with the following exceptions:

1. Accounts for reimbursement of amounts paid by officers for telegraphic service, which will be prepared upon prescribed forms.

2. Accounts for telegrams on public business of a confidential nature when in the opinion of the officer receiving or sending them it is improper that copies should accompany the accounts, or where copies can not be procured. When it is questionable whether the telegrams are on official business or that the telegraph should have been used, such accounts will be accompanied by full explanations from the officer who sends or receives the telegrams.

The accounts excepted in this paragraph will be forwarded to the Quartermaster General for settlement.

In settling accounts for telegrams which pass over the lines of more than one company (bond-aided excepted), payment may be made on the original telegram to the initial company for the entire service. (A. R. 1186, 1913, as changed by C. A. R. 3, 1914.)

338. The official blank form (Q. M. C. Form 406) will be used when practicable in sending official telegrams or radiograms by those in the service of the War Department authorized to send such telegrams or radiograms. All telegrams or radiograms on official business, whether written on the authorized form or on Government blanks, will be marked by the office of origin "Government paid"—in no case "Government collect."

If authorized telegram forms are not available and the commercial form is used, certificate similar to that appearing on the authorized form, i. e., "I certify that this telegram (radiogram) is on official business and necessary for the public service," must be placed on the face of the commercial form by the officer sending the telegram or radiogram.

Officers sending telegrams should send them as "night telegrams" in all cases except where the urgency of the case requires day service. Urgent telegrams should be marked "Day service—urgent." Night telegrams should be marked "Night telegram."

Radiograms sent on Government business transmitted from ship or shore stations must contain the word "Govt.," which will *immediately precede* the address, to allow them to enjoy Government rates over other systems the messages may pass over.

It sometimes happens that a telegram on official business is sent "collect" by a private individual or an enlisted man. Payment for such a telegram, if actually on official business, is made by the designated disbursing officer on the "impression copy" (letterpress or carbon) made by the receiving operator. This impression copy must show the full check "collect," the date and place of origin, the place of destination, operator's indication of transmission, time filed, and time sent.

An officer receiving such a "collect" telegram, if on official business, will, if practicable, place and sign the following certificate on an impression copy as above described: "War Department: I certify that this telegram is on official business and necessary for the public service," and deliver the same to the company's representative, who forwards it through his company to the disbursing quartermaster in the same manner prescribed for telegrams sent on Government blanks.

339. All telegraph accounts pertaining to the War Department, except as may be otherwise directed, originating in the United States, which are payable from funds of the Quartermaster Corps, will be paid in Washington, D. C., under the instructions of the Quartermaster General. (A. R. 1189, 1913.)

Official telegrams or radiograms will be settled by the following quartermasters:

United States.....	Depot quartermaster, Washington, D. C.
Philippine Islands.....	Department quartermaster, Manila.
Hawaiian Islands.....	Department quartermaster, Honolulu.
Porto Rico.....	Depot quartermaster, Washington, D. C.
Canal Zone.....	Depot quartermaster, Washington, D. C.
Nagasaki, Japan.....	Quartermaster, Nagasaki, Japan.
Alaska.....	Depot quartermaster, Washington, D. C.

340. The provisions of section 2, paragraph 1186, Army Regulations, 1913 (par. 337), with reference to the necessity of an officer submitting an explanation when it is questionable whether a telegram is on official business, or whether the telegraph should have been used, are extended to telegrams sent over military telegraph lines in Alaska and the Philippine Islands. In case such an explanation is not satisfactory, the officer filing the telegram will be charged therefor at the authorized commercial rates. (G. O. 130, W. D., 1905.)

341. Telegrams making application for leave of absence or extension of leave, or of inquiry whether leave has been granted, and the replies made thereto by telegraph, will not be sent or paid for as public dispatches. (A. R. 1187, 1913.)

The cost of telegrams sent by a post laundry pertaining to the business of the laundry is clearly an operating expense and will be paid from the proceeds of the laundry and not from Quartermaster Corps appropriations. (Bull. 2, W. D., 1917.)

342. In framing telegrams and cablegrams all words not important to the sense will be omitted, addresses condensed, and the official title of the sender omitted or reduced to the minimum, thus bringing the message, so far as practicable, within the limit of 20 words. The last name of the officer addressed, or his title, and the last name of the sender are generally sufficient. Expressions such as "The Secretary of War directs," "By order of the Secretary of War," or "Reference your telegram of the ... instant," and kindred expressions will be omitted. Telegrams sent within the limits of the United States, except those of an extremely confidential character, need not be coded or enciphered. (A. R. 1188, 1913.)

343. Nothing is required of officers sending telegrams beyond the delivery of the message to the company. The proper quartermaster will receive from telegraph companies their accounts, with proofs of service (which should be original telegrams whenever practicable), and will prepare and certify vouchers for the same and pay them, or forward them for settlement, as is required in paragraph 1186, Army Regulations, 1913. Information desired by telegraph companies in regard to military business will be obtained from the Quartermaster Corps. (A. R. 1191, 1913.)

344. When telegrams are sent "collect" by private individuals, the nature of the telegrams should govern the action of the disbursing quartermaster. If strictly on Government business, payment will be made by the United States. (A. R. 1192, 1913.)

345. Whenever special delivery is necessary to expedite the delivery of an official telegram, or where the place of delivery is located beyond the established free-delivery limits, the officer filing the telegram for transmission should mark it "special-delivery charges paid." The special-delivery charges should be included in the bill of the telegraph company for the transmission of the telegram.

If the addressee lives at such a distance from the telegraph office as to make the special delivery charges excessive, and the delay will not be of a serious nature the telegram should be marked: "By mail from" indicating the name of the telegraph office from which the telegram should be mailed. (A. R. 1193, 1913.)

346. Telegrams will be followed by official copies sent by first mail in cases of financial transactions of more than trifling importance and in cases in which chiefs of bureaus of the War Department may deem it necessary themselves to send, or to require officers serving under their immediate control to send to them, such copies. (A. R. 775, 1913.)

347. In connection with the preceding paragraph the following will be observed:

Mail copies of all official telegrams will be sent when the telegram has reference to—

1. Personal movement, change of station, etc., on part of person receiving or sending it, or movement of troops, or when telegram directs the person to whom sent to do or refrain from doing a specific thing, or to carry out specific or general instructions that may have been the subject of previous correspondence.

2. Correction of figures or wording of a former communication sent or received either by mail or telegraph.

3. An expenditure of funds, directly or indirectly, to which telegram or a copy may be required as a voucher or subvoucher.

4. When telegram contains any considerable number of figures referring to quantities or amounts.

5. Any case in which an error in figures or in wording and punctuation might affect or render obscure the meaning, and where exact punctuation, capitalization, etc., is essential to a clear understanding.

In cases not coming under either of the foregoing subparagraphs and subject to limitation stated in A. R. 775, 1913 (par. 346), by the words "in cases of financial transactions of more than trifling importance, official copies of telegrams need not be sent.

348. Under a ruling of the Secretary of War of June 9, 1914, all concerned in this department are advised that in all cases of suspension by the Auditor for the War Department of vouchers covering payment for telegrams sent by this department, by reason of sending telegrams as day messages which properly might have been sent as night telegrams, the difference in cost of the telegram or telegrams in question between day rates and night rates will be charged to the person responsible, such difference collected and deposited to the credit of the appropriation "Supplies, Services and Transportation."

349. The sending of telegrams and cablegrams at public expense should be avoided when mail facilities will answer the purpose. (Order B, W. D., 1913.)

350. Until further instructions all cablegrams passing between the department and the military authorities, Philippine Division, will be prepared and transmitted in accordance with the Insular Bureau Condensed Code System. (Order B, W. D., 1913.)

351. The following instructions, supplemental to those contained in Army Regulations, will be observed in the use of the telegraph for official business:

Cablegrams will not be sent in plain text to officers who have access to code books.

All telegrams and cablegrams will be carefully scrutinized to see that superfluous words are omitted, addresses condensed, and the official title of the sender reduced to the minimum. It is desirable that messages be brought within the limit of 20 words so far as practicable.

All officers ordered abroad for service (elsewhere than to Alaska, Hawaii, the Philippine Islands, Porto Rico, and the Canal Zone) will register their code addresses with the telegraph or cable authorities upon arrival at their destination, using for the purpose the War Department code words for their respective names; and any such officers not provided with a War Department Code Book will provide themselves before departure with a copy, which may be obtained upon application to The Adjutant General of the Army. (G. O. 14, W. D., 1913.)

352. The following description of the Navy's reference time number and method of using the same is published for the information of all concerned:

A reference time number shall be used in every official radiogram, telegram, or cablegram between ships and shore stations of the Navy. Reference number shall be placed as last word of text, preceding signature; shall consist of five figures transmitted as figures, not spelled out; shall never be coded. First two figures represent hour from zero to 24 reckoned from midnight as zero hour, last two figures represent day of month. In case either of these elements is represented by one figure, a zero shall precede it. Middle figure represents minutes to nearest 10 minutes. Example: Reference number for 10.31 a. m. 3rd is 10323; 10.30 p. m. of 23d is 22423; 2 a. m. of second, 02002. In case more than one message is sent in same 10-minute period, reference number may consist of six figures, middle two figures representing exact minutes.

In replying to a message its reference number appears as first word of text. Example: Message—"Reference your message of two a. m. second inst. approved ten thirty-one a. m. twenty-third inst." Signal is: "02002 approved 10323."

If more than one month has elapsed, reference number referred to shall be followed by name of month. Example: "15505 February, are conditions still the same 09010."

To acknowledge message simply transmit reference number of message which is to be acknowledged followed by reference number of acknowledgment. Example: Message—"9 A.M. twenty-second, I acknowledge your message of 4 P.M. twenty-first." Signal: "16021 09022" (Bull. 2, W. D., 1916.)

353. Blank forms for official telegrams will be furnished by the Quartermaster General. (A. R. 1190, 1913.)

BLANK FORMS.

354. The standard blank forms used in Army administration, with the notes and directions thereon, have the force and effect of Army Regulations. New forms or alterations will not be made without the authority of the Secretary of War, and the date on which a form or alteration is authorized will be printed on the form itself. All notes or directions on these blanks will, prior to their issue, be approved by the Secretary of War. These forms and lists of them will be furnished by the chiefs of the various bureaus and offices of the War Department. Requisitions therefor will call for them by number and name. For the service of the interior blank forms will be procured by requisition as prescribed in these regulations, in general orders, and in the manuals of the several staff corps and departments. For the service of the theater of operations they will be procured by requisition on the staff officers at the base of operations or base of line of communications through the division staff officers who will keep on hand an emergency supply of the blank forms of their respective staff corps and departments, preferably carried in the supply train. (A. R. 1571, 1913, as changed by C. A. R. 33, 1915.)

355. Forms of the Quartermaster Corps, not including standard forms of the War Department, have for purposes principally of ready identification been numbered in sequence in blocks of 100. Money accounting forms and forms closely related thereto have been assigned numbers in the block from 1 to 99, inclusive. Bond forms, contract forms, and forms in connection therewith have been assigned the series of numbers from 100 to 149.

Returns of employees, bills of lading, requisitions, and estimates, etc., have been assigned numbers in the group beginning with 150 and ending with 199. Property accounts and returns and forms pertaining thereto have been assigned numbers in the block of 200.

Miscellaneous forms have been assigned numbers in the 400 block. The block of 900 has been assigned to forms pertaining to the transport service exclusively.

356. Under instructions, office of the Chief of Staff, dated December 12, 1912, the following in connection with preparation of blank forms will be observed:

(a) No form will call for any information or contain any signature that is not made use of—that does not answer some useful purpose.

(b) Every blank to be of such size as to permit of its being typewritten on an ordinary machine, with regulation width carriage.

(NOTE.—This rule can not be followed in all cases, as to do so would destroy or materially impair the utility of the form. Generally, however, the rule can be followed.)

(c) Whenever practicable and desirable the form to be $3\frac{1}{2}$ by $8\frac{1}{4}$ inches (single or double sheet)—i. e., the size of the standardized A. G. O. Form.

(d) Whenever practicable and desirable the form to be designed on the loose-leaf principle.

(e) The distance between horizontal lines on which matter is to be written to be the same as the type-writer spacing or multiple thereof.

(f) Blank spaces that are to be filled in to be of sufficient length to take without crowding the matter intended therefor. In other words, more space than is necessary should not be allowed in some cases and not enough in others.

(g) The typographical display to assist the eye, which can be accomplished by a judicious use of black face type or italics, or both.

(h) In the case of instructions printed on forms, each paragraph to begin with a catch or keynote word or phrase in black-face type.

(i) Plain, ordinary language and simple construction to be employed in the instructions on forms—language and grammatical construction to which men of ordinary public or high school education and the intelligence of the average company clerk are accustomed.

(j) Economy in space, i. e., have no more unused space on a blank than is necessary.

(k) As a general rule a "model" to be gotten out for every form.

(l) Avoid the requirement of filling in blank spaces with specific words when a printed generic term will answer the purpose.

(m) Whenever a form is to be folded into three folds the folding lines to be indicated by short lines on the edge of the blank.

357. Where practicable, forms of the Quartermaster Corps in use exceeding a width of 8 inches and length of 14 inches should be reduced to this width and length. Forms exceeding 8 inches in width and less than 14 inches up to 10 inches in length should be made the uniform size of 8 by $10\frac{1}{4}$ inches. Forms of less dimensions than 8 by $10\frac{1}{4}$ inches should, where practicable, conform to size prescribed in section (c) of the preceding paragraph.

358. Whenever a new form is proposed it will be drawn to scale with instructions as to its use, if any required, stated thereon and will be submitted in duplicate to the Quartermaster General, with a full statement of the necessity therefor.

359. Sample forms showing how the several vouchers and accounts are prepared are given in Appendix No. 24.

List of blank forms is given in Appendix No. 1.

RECORDS.

360. All military records must be carefully preserved. (A. R. 820, 1913.)

361. All public records, reports, and papers, such as document files, files of general and special orders and circulars, correspondence books, guard reports, morning reports, the records of enlisted men as kept in descriptive and deposit books or on loose leaves, and sick reports, are the property of the United States, and will be required by the War Department in the settlement of claims against the Government and for other official purposes. Whenever posts, districts, territorial divisions, departments, corps, divisions, brigades, regiments, and companies are discontinued, all such records will be carefully labeled, packed, and marked, showing the command to which they pertain, and will be forwarded to The Adjutant General of the Army, who will be promptly advised of the date of shipment and furnished with a schedule of records shipped. Records of discontinued depots of the staff departments will be forwarded directly to the chief of the staff department to which they pertain. (A. R. 821, 1912.)

362. No information will be furnished by any person in the military service which can be made the basis of a claim against the Government, except if be given as the regulations prescribe to the proper officers of the War, Treasury, or Interior Departments, or the Department of Justice. Information concerning sick and wounded officers and enlisted men may be freely conveyed to allay the anxiety of friends; and in time of peace when, in the opinion of the surgeon, the condition of an officer or enlisted man, by reason of injury or disease, is such as to indicate the probability of fatal termination, the surgeon will report the circumstances to the immediate commander, who will promptly communicate the fact to the nearest relative. The fact of death may be communicated to relatives, but not circumstances connected therewith which could be made use of in prosecuting claims against the Government. If any person in the military service has knowledge of facts pertaining to the service of an individual who is an applicant for a pension, he may upon request, if not peculiarly interested, furnish a certificate or affidavit setting forth his knowledge, but such certificate or affidavit will be furnished only to The Adjutant General of the Army, to be forwarded to the proper officer of the Interior Department. Record evidence will be furnished by the War Department only.

The surgeon of a post, through the commanding officer thereof, is authorized to furnish to the health authorities of the State or locality in which the post is situated, in accordance with existing State laws or local ordinances, information concerning all births and deaths occurring in the post, such information to be given on the proper blanks furnished for the purpose by the State or local authorities. (A. R. 824, 1913, as changed by C. A. R. 40, 1916.)

363. A file of descriptive cards of public animals will be kept with the records of every officer accountable for public animals. It will contain a description of every animal received, showing the kind, name, age, size, color, marks, brands, or other peculiarities of the animal, how and when acquired, the use to which applied, and what disposition, if any, was made of the animal. (A. R. 1070, 1913.)

364. In connection with the provisions of paragraph 1070, Army Regulations, 1913, requiring a file of descriptive cards of public animals to be kept with the records of every officer accountable for public animals, the original descriptive card will be kept by the accountable officer, and a copy thereof will be furnished to the responsible officer. (Bull. 20, W. D., 1915.)

365. A memorandum of the dates on which each public animal is unfit for duty and of the disease or injury causing the unfitness will be kept by the officer who is responsible for the animal. When a public animal is transferred from one responsible officer to another, any important ailment the animal has had since its preceding transfer will be noted on its descriptive card.

No blank form will be furnished by the War Department for the purpose of keeping the memorandum referred to in this order. (G. O. 252, W. D., 1909.)

366. A daily record (Q. M. C. Form 225) of the number of cattle butchered and weight of each, and kind and amount of forage fed, should be kept by the quartermaster and submitted to the commanding officer for comparison with the monthly abstract.

367. Department quartermasters will require separate cost record of supplies and services kept for each harbor boat under their immediate direction and at posts of the department at which harbor boats are employed.

Depot quartermasters and quartermasters of independent stations will keep the same record for harbor boats employed under their direction.

368. At posts where a large amount of transportation is issued, a card system showing the various routings to points usually reached will prove very convenient.

The following specimen is suggested:

Name of post:	Fort Preble, Maine.
R. R. Station:	Portland, Maine.
Routings:	Penna. to New York,
	N. Y., N. H. & H. to Boston,
	B. & M. to Portland.

Mail memorandum bill of lading to depot quartermaster, New York City.

369. The following rules with regard to original records loaned by bureaus or offices of the War Department or by the headquarters of an army, corps, division, or brigade, or of a territorial division or department, for use by or before courts-martial, military commissions, courts of inquiry, and retiring, examining, and other boards, will be strictly observed by all concerned:

1. When the identification record prescribed by General Orders, No. 68, War Department, April 7, 1906, is needed as evidence before a general court-martial or a military commission, a duly authenticated photographic copy of such record will be furnished, if practicable, by The Adjutant General of the Army. and such copy, when admitted in evidence, will be appended to and made a part of the record of the trial. In case a copy of the identification record can not be furnished, the original record will be loaned to the court or commission and will be forwarded with, but not attached to, the record of the trial to the reviewing authority, who, immediately upon completing his review of the case, will return the identification record directly to The Adjutant General of the Army.

2. When any original record, other than an identification record, is loaned by any bureau or office of the War Department, or by the headquarters of an army, corps, division, or brigade, or of a territorial division or department, for use by or before any court-martial, military commission, or court of inquiry, the judge advocate or recorder of the court or commission will have a full copy of such record, or of so much of it as is pertinent to the case, made and properly verified, and will submit the verified copy with the original record to the court or commission. Immediately upon the conclusion of the trial, or of the proceedings in the case of a court of inquiry, the judge advocate or recorder will return the original record directly to The Adjutant General of the Army, who will transmit it to the bureau or office of the War Department from which it was obtained, or if the original record shall have been obtained from one of the headquarters hereinbefore named, the judge advocate or recorder will return the original record directly to the adjutant general at those headquarters. Copies of original records loaned for use by or before retiring, examining, or other boards need not be made to accompany the record of the proceedings thereof unless such copies are absolutely necessary to perfect such record.

3. When any original identification or other record is loaned by any bureau or office of the War Department, or by the headquarters of an army, corps, division, or brigade, or of a territorial division or department, for use as evidence before a court-martial, a military commission, or a court of inquiry, the fact that such original record was submitted to and considered by the court or commission, and that its return, as provided for in paragraphs 1 or 2 above, is imperative, will be clearly noted in the record of the proceedings of the court. When a verified copy of an identification or other record is furnished, or is made by a judge advocate or recorder as hereinbefore directed, for use by or before any court-martial, military commission court of inquiry, or any retiring, examining, or other board, the copy will be marked "Exhibit" and appended to the record of the proceedings of the court, commission, or board, and the fact that the copy is so marked and appended will be stated in that record.

4. In no case will any original identification or other record that is loaned for use by or before any court-martial, military commission, court of inquiry, retiring, examining, or other board be attached to or made a part of the record of the proceedings of such court, commission, or board. (G. O. 32, W. D., 1906.)

370. At each post there will be kept a book (Record Barracks and Quarters—supplied by the Quartermaster Corps) in which will be entered a record of every permanent building under its proper numerical designation. The number originally given a building will be retained as a permanent record and will not be altered to conform to the post directory nor to any changes therein.

On the record of each building all expenditures of any kind will be entered, whether annual or special.

This book will be totaled annually on June 30, and the total amount expended on that building for annual repairs only during the preceding 12 months will be reported on the annual estimate for the ensuing fiscal year.

At the close of each fiscal year unexpended balances not held by post quartermasters for authorized payments under contract will be returned to the department quartermaster.

This book will be so kept as to show at all times an accurate record of expenditures for all repairs, additions, alterations, etc., that the total cost of the building to date may at any time be determined. The entries should be made so as to show the cost of the annual repairs separately. (A. R. 1019, 1913, as changed by C. A. R. 44, 1916.)

371. A historical record volume is kept at the post; one copy is also kept at department headquarters, and a third copy is on file in the Quartermaster General's office.

All heavy record cards for these volumes are prepared in the Quartermaster General's office from descriptive data furnished by the post authorities on Q. M. C. Form 173.

372. The following is published for the information and guidance of all concerned and will supersede all previous instructions relative to historical records of public buildings:

1. *Data for new buildings.*—As soon as a building has been completed and turned over to the post authorities, a full description of same will be forwarded to the Quartermaster General on Q. M. C. Form No. 173 authorized November 15, 1913. This form should be completely filled in to show all information relative to the building. In case of a double, triple, or quadruple building, the description will be for the building as a whole and not for one part or section, even though a double, triple, or quadruple number has been assigned to the building. In preparing descriptive sheets it is desired that the following points be given special attention:

(a) The total cost of the building will include the combined cost of construction proper, heating, electric wiring and fixtures, gas piping and fixtures, plumbing fixtures, elevators, and any other permanent fixtures pertaining to the building itself. Machinery installed, as in power plants, pumping plants, ice and refrigerating plants, crematories, laundries, etc., is not a part of the building, and the cost of same will not be included as part of the cost of the building. The cost of heavy furniture, refrigerators, and wall lockers installed should not be noted on historical records nor included in the cost of the building.

(b) The capacity of officers' quarters will be based upon the number and rank of officers for which they will afford accommodations, as "1 field officer," "2 captains," "2 lieutenants," "8 bachelor officers," etc.

(c) Designations of barracks should indicate the arm of the service for which they were constructed, and should show (a) the total number of men accommodated (both in noncommissioned officers' rooms and dormitories where 80 square feet will be allowed per man), and (b) the number of organizations for which the building is arranged.

(d) Storehouses will be reported as quartermaster, ordnance, or otherwise, and the capacity stated in cubic feet storage room. Hay sheds, granaries, oil houses, ice houses, wagon sheds, coal sheds, etc., will be so designated and the capacity of same stated in the amount, or number, of such articles as they will shelter. For hay sheds, state the number of tons of hay, baled or loose, which can be stored therein; for granaries, the capacity for oats, barley, corn, or other grain; for oil houses, the gallons of oil; for ice houses, the tons of ice; for wagon sheds, the number of vehicles; for coal sheds, the number of tons of coal, etc.

(e) Stables will be reported as Cavalry, Field Artillery, Engineer, Quartermaster's, etc., and stables for horses of field and staff officers and band. The capacity will be stated in the number of animals which same will accommodate. If grain bins or hay lofts are provided in the stables, the capacity of these will be given as directed in paragraph (d) above.

(f) The number and dimensions of porches or platforms to a building will also be reported in the space provided on Form No. 173 for itemizing the number and dimensions of rooms. The length and width of each room should be stated, and where possible, the use of the room given, as kitchen, storeroom, etc.

2. *Photographs of new buildings.*—Photographs will be taken of new buildings upon completion unless other buildings are to be completed within a month or two, in which case the photographing may be delayed until all can be taken at one time in order to reduce the cost. These photographs are to be 5 by 4 inches in size, unmounted prints, on *thin* developing paper, and will be taken at such a distance from the building as to secure the maximum view of the entire building within the limit of 5 by 4 inches. Quartermasters will require photographers to furnish *clear and distinct prints* in all cases.

(a) At independent posts photographs of new buildings will be procured in duplicate and both copies forwarded to the Quartermaster General. At posts under the jurisdiction of the department authorities, they will be procured in triplicate and all copies forwarded to the department quartermaster, who will transmit same to the Quartermaster General. Only one descriptive sheet, Form 173, will be required for each building or structure.

(b) Double, triple, or other multiple buildings will be treated in the same manner as single buildings. Descriptive sheets are to contain complete descriptive data relative to the entire building, and only one set of photographs of any one building need be made.

(c) Where two or more buildings of the same Quartermaster General's office plan number are to be photographed at a post at the same time, the usual number of photographs will be made of each building, it being desired to have the record of each individual building complete in itself, with photograph attached to the card pertaining to same.

(d) Each photograph will be neatly and legibly marked on the back to show the name of the post, the post number, and the designation of the building represented thereon. In order that these photographs may reach this office in good condition, they should be securely packed between cardboards before being mailed; in no case should photographs be pasted to the descriptive sheets.

(3) *Additions and alterations.*—All modifications, alterations, and additions to buildings will be reported to the Quartermaster General upon completion of the work.

(a) A general remodeling of a building so that it is changed throughout will be reported to the Quartermaster General on Form No. 173 in the same manner as a new building, the special points mentioned in paragraph 1, preceding, being observed. New historical record cards will be prepared by the Quartermaster General in these cases, and the new card showing the remodeled building complete will be substituted in lieu of the old card, which will be canceled.

(b) An addition consisting of three or more rooms will also be reported on Form No. 173 as outlined in paragraph 1 for new buildings. The descriptive sheet will be filled in to show the addition only, but bear the number of the original building. For these additions, consisting of three or more rooms, a new historical record card will be made, with a cross reference to the old or original building, this sheet to be inserted in the historical record volume immediately preceding or following the sheet bearing description of the original building.

(c) Slight alterations, or additions consisting of one or two rooms, etc., will be reported to the Quartermaster General upon completion of the work, in the following manner:

NOTATION TO BE MADE ON HISTORICAL RECORDS.

Post or station.....

Report on this form all slight alterations, additions consisting of one or two rooms, installations of new plumbing, heating or lighting systems, window or door screens, storm sash and storm doors, window shades, articles of heavy furniture installed in officers' quarters, refrigerators, and wall lockers; also destruction or sale of buildings.

Post number of building.	Designation of building.	Notation to be made concerning same.

This report should show the nature of the alteration or addition, date of completion, total cost, to what extent capacity of building has been increased, whether water and sewer connections were provided, number of toilet and plumbing fixtures installed, number and dimensions of rooms in addition, etc. These reports will be noted by department quartermasters before they are forwarded to the Quartermaster General.

(d) Photographs of additions and alterations: When the appearance of a building has been changed by an alteration or remodeling, photographs showing such changes will be procured and disposed of as follows: For an addition or general remodeling which is reported on Form No. 173 (per pars. 3 (a) and (b) preceding), photographs will be forwarded to the Quartermaster General in duplicate from independent posts and stations, and in triplicate from all other posts and stations. For a small addition or a slight alteration (per par. 3 (c) preceding) which changes the appearance of the building, one copy of photograph will be inserted in the historical record volume at the post and two copies forwarded to the department quartermaster, who will withdraw one copy and forward the other to the Quartermaster General; for independent stations one copy will be inserted in the historical record volume at the post and the other copy forwarded to the Quartermaster General. When the modification or alteration has not changed the appearance of the building, photograph will not be taken.

4. The cost of procuring photographic prints for historical records is chargeable to the appropriation for barracks and quarters, irrespective of the building to be photographed. (Requisition, Class IV Services, Form 160.)

5. *Installations.*—Report (Q. M. C. Form 173) of installation of new plumbing, heating or lighting systems, window or door screens, storm sash and storm doors, and window shades will be made upon completion of the work, the cost and the date of completion to be given. When similar installations have been made in several buildings for a lump sum, a proportionate amount for each building will be stated. This is important, as it enables the Quartermaster General to ascertain at any time the cost to the Government of any building.

(e) Installations of heavy furniture in officers' quarters, wall lockers, and refrigerators will be reported (Q. M. C. Form 173) at the time of installation, stating the number and kind of articles installed in each building. The cost of such articles should not be noted on historical records. Articles withdrawn from a building should also be reported, and the disposition of the same stated.

6. Repairs will continue to be noted on the historical record from the annual estimate as is now done, instructions for which are printed on the annual estimate blanks, Q. M. C. Form No. 415b.

7. When a building has been actually sold or destroyed upon authority from the War Department, including buildings torn down in clearing ground for new construction, report will be made through proper channels, stating the number and designation of the building and quoting the Quartermaster General's office authority for such action. Proper notations will also be made in historical record volumes at posts and at department headquarters relative to buildings damaged or destroyed by fire or storm and reported in compliance with paragraph 709, Army Regulations, 1913.

8. *Changes in numbers of buildings.*—Attention is invited to paragraph 1019, Army Regulations, 1913, which directs that the number originally given a building be retained as a permanent record and will not be altered to conform to the post directory nor to any changes therein. The post number assigned a building should be plainly marked on the building, preferably by attaching tinplate numerals or by stenciling. When a building has ceased to exist, however, the number lapses and such number may later be assigned to any new building erected.

9. *Buildings, etc., to be carried on historical records.*—It is desired that all buildings available for general post purposes, also flagstaves, wharves, water tanks, and trestles be carried on the historical record. Bridges, dams, corral fences, reservation fences, cemeteries, and wagon scales are not to be carried on historical records.

10. Designations and numbers of buildings as stated on historical records will be strictly adhered to on annual and special estimates and other papers relative to buildings. All communications relative to buildings should show both the number and the designation of the building. It is desired that the use of the buildings be expressed as nearly as practicable by their designation as given on the historical record, and whenever a building is assigned to be used for a purpose other than indicated by its designation the fact should be reported to the Quartermaster General, stating the designation which should properly be assigned to building to correspond with its use.

11. Quartermasters should exercise care to see that all additions, alterations, installations, improvements, etc., to buildings are properly noted on post records and promptly reported to the Quartermaster General, through proper channels. All reports, except those coming under paragraphs 8 (a) and (b) preceding will be fully noted by department quartermasters on historical record volumes before same are forwarded to the Quartermaster General.

12. *Supplies pertaining to historical records.*—New loose-leaf binders, indices, extension rods for enlarging volumes, etc., will be furnished by the Quartermaster General upon application therefor.

13. Data sheet, complete, should be made up at the post and forwarded for—

Lighting systems, sheets 1 and 2, Q. M. C. Forms 423 and 424.

Laundry plant (machinery), Q. M. C. Form 425.

Water system, Q. M. C. Form 426.

Sewerage system, including sewage-disposal plant and crematory, Q. M. C. Form 427.

373. Papers and record books, constituting the retained money accounts, property accounts, property returns, and vouchers thereto, of officers of the Army, will not be shipped from place to place at public expense, but will be maintained and disposed of as follows:

(a) When an officer accountable for money or property is relieved from such accountability, he will assemble in proper order his retained money and property papers and records, arranging those pertaining to money separately from those relating to property, put them in packages or boxes, and plainly mark on the outside of each package or box the nature of the papers, the station or stations to which they pertain, and the bureau involved. For example: "Retained (money or property papers or both, as the case may be), of Capt. John Doe, Quartermaster Corps, pertaining to Fort Myer, Va., July 1, 1914, to June 30, 1915." He will then transfer these papers, with such other transferable retained money and property papers as may have come into his possession, to his successor, who will give his receipt therefor and will store the papers for future reference until authority is given for the destruction or other disposition thereof.

(b) All correspondence affecting the settlement of accounts or any other correspondence which necessitates reference to the retained papers will be forwarded by the officer concerned directly to the commanding officer of the post or station where such papers are stored for the papers or information required.

(c) Retained papers should not be held in storage for a period in excess of two years from the date of the final settlement of the account to which they pertain. In order that the papers may be destroyed within this period or as soon thereafter as practicable, it shall be the duty of every officer, active or retired, receiving notice that his money or property accounts have been settled, to notify immediately the commanding officer of the post where the papers are stored of the date of settlement. If the officer desires the papers destroyed at a date earlier than two years from the date of settlement, he will so specify in his notification; otherwise the commanding officer of the post will cause the papers to be labeled for destruction at a date two years from the date of final settlement. It shall be the duty of commanding officers at posts to see that the papers are destroyed on the date specified, so as to avoid accumulation of such papers at posts.

(d) Commanding officers of posts or stations will ascertain from time to time whether any retained papers left at their posts or stations under the operation of this order pertain to the accounts of officers who have been separated from the service by death or otherwise, and to report all such cases to the head of the bureau concerned in order that proper action may be taken toward the disposition of such papers.

(e) In the event that a post or station where such retained papers are stored is discontinued before the final disposition of the papers, the officer concerned will be notified by the proper commanding officers as to the place to which the papers are to be shipped.

2. Lists of outstanding checks will be kept by the officer to whom they pertain and not packed with the retained money or property papers. (G. O. 71, W. D., 1914.)

374. The required books and records will not be removed from the office except on its discontinuance, when they will be disposed of as directed in paragraph 821, Army Regulations, 1913. Commanding officers and inspectors will see that they are neatly kept and contain complete and correct records of all matters which should be recorded therein. Commanding officers will also see that they are properly transferred.

375. The following records pertaining to the Quartermaster Corps will be kept in the office of every quartermaster to which they pertain:

Designation.	Reference paragraph in manual.	Blank form.
Cash sales book.....	1961	59 Q. M. C.
Sales ledger.....	1960	60 Q. M. C.
Charge sales slips.....	2158	66 Q. M. C.
Cash sales slips.....	2158	67 Q. M. C.
Apportionment and allotment account.....	561-579	74 Q. M. C.
Cash book.....	1968	80 — loose leaf Q. M. C. 80c — loose leaf Q. M. C. 80b — bound book Q. M. C.
Record of property received (consists of "property received" copies, memorandum bills of lading).	3407	154 Q. M. C.
Record of property shipped (consists of memorandum copies of bills of lading on which property was shipped).	3407	154 Q. M. C.
Historical record of public buildings.....	371	173a Q. M. C.
Record of service of civilian employees.....	3901	150 Q. M. C.

Designation.	Reference paragraph in manual.	Blank form.
Property account.....	2108	200 Q. M. C.
Account of property on memorandum receipt.....	2078	229 Q. M. C.
Inventory book of subsistence stores.....	2410	233 Q. M. C.
Record of property transported.....	3919	249 Q. M. C.
Field record of quartermaster supplies.....	3905	253 Q. M. C.
Descriptive card of public animals.....	863	277 A. G. O.
Typewriter descriptive list. See Appendix No. 1.....		409 Q. M. C.
Water-meter readings. See Appendix No. 1.....		448 Q. M. C.
Sales account, incandescent lamps. See Appendix No. 1.....		451 Q. M. C.
Contract account (fuel and forage). See Appendix No. 1.....		453 Q. M. C.
Record of expenditures (public buildings).....	370	457 Q. M. C.
Burial register, post cemetery.....	387	458 Q. M. C.
Memorandum of dates on which each public animal is unfit for duty, and disease or injury causing the unfitness.....	365	No form.
Record of original packages on hand.....	2042	No form.
Record of name and address of nearest relative of civilian employees.....	145	No form.
Cost record of supplies and services, harbor boats.....	367	No form.
Return of subsistence stores.....	2446	219 Q. M. C.
<i>Special for harbor boats.</i>		
Manifest book. See Appendix No. 1.....		(429 Q. M. C. (large).
Engine log. See Appendix No. 1.....		430 Q. M. C. (small).
Deck log. See Appendix No. 1.....		473 Q. M. C.
		474 Q. M. C.

In addition to the above, the office records will consist of files of orders, records of correspondence, and the retained copies of all money and property papers, copies of reports, estimates, requisitions, and other papers pertaining to the operation of the Quartermaster Corps. When a detachment of enlisted men of the Quartermaster Corps is present it will also be necessary for the quartermaster to keep the records prescribed for a company.

REPORTS, REQUISITIONS, AND ESTIMATES.

376. Reports, requisitions, and estimates to be rendered by quartermasters:

Name of report, etc.	Form No.	Paragraph in manual.	Total number of copies.	To whom sent.	Remarks.
<i>Daily.</i>					
List of invoices.....	76 Q. M. C.	601	2	1 to Quartermaster General; 1 retained....	Daily by depot quartermaster, if number of invoice is sufficiently large, but not less than 3 times a week.
Letter transmittal of memorandum bills of lading and copies of transportation requests.	109 Q. M. C.	2434	2	1 to disbursing officer settling the accounts; 1 retained.	Close of day, by officer issuing bills of lading or transportation requests.
Daily record of issues and transfers.....	246 Q. M. C.	3884	3	1 copy to designated depot for supply; 1 retained in storehouse; 1 retained in office.	By base quartermaster line of communications as a replenishment requisition.
<i>Weekly.</i>					
Weekly mileage report.....	68 Q. M. C.	Appendix 1.	2	1 to Quartermaster General; 1 retained.	End of week, by officers handling funds pertaining to appropriation "Mileage to officers," etc.
<i>Monthly.</i>					
Abstract of subsistence stores sold.....	9 Q. M. C.	2355	2	do.....	With account current.
Report of open-market purchases and procurement of services not personal exceeding \$100.	14 W. D.	753	2	do.....	Do.
Changes in employees of civil service.....	16 to 16q W. D.	6246	3	2 to Quartermaster General.....	End of month, by department and depot quartermasters.
Advertising and job printing.....	29 W. D.	880	2	1 to assistant and chief clerk, War Department; 1 retained.	End of month, by quartermasters having authority for advertising and for printing.
Special deposit account current.....	80 W. D.	1989	2	1 to Quartermaster General; 1 retained....	End of month, complete with vouchers.
Estimate of funds.....	24 Q. M. C.	500-500	2	For posts: 1 copy to department quartermaster; 1 retained.	
				For independent stations: 1 to Quartermaster General; 1 retained.	
				1 to each depot or purchasing quartermaster; 1 to each department quartermaster; 1 to Quartermaster General; 1 retained.	
Price list, subsistence stores (deposits).....	63 Q. M. C.	807			
Price list, subsistence stores (posts).....	64 Q. M. C.	2366	3	1 to commanding officer; 1 posted in sales room; 1 retained.	Within 10 days after end of month. Used in time of war only.
Report of personal and nonpersonal services.....	180 Q. M. C.	3901	2	1 to Quartermaster General; 1 retained.	With account current.
Report of bills of lading and transportation requests issued.....	151 Q. M. C.	3361 2434 2436 8921	2	do.....	
Monthly report of transportation charges and payments.....	159 Q. M. C.	Appendix 1.	2	do.....	End of month, by officers settling transportation accounts.
Monthly requisition for subsistence stores and funds.....	168 Q. M. C.	2408, 2415	2	1 to department quartermaster; 1 retained.	On or before 3d of month.

Name of report, etc.	Form No.	Paragraph in manual.	Total number of copies.	To whom sent.	Remarks.
<i>Monthly—Continued.</i>					
Monthly list of quartermaster's supplies expended.	208 Q. M. C.	2206, 2118	2	Voucher to property account; 1 to Quartermaster General; 1 retained.	End of month.
Abstract of issues of forage and bedding.	209 Q. M. C.	2331	2	do.	Do.
Abstract of sales of quartermaster supplies.	213 Q. M. C.	Appendix 1.	2	do.	Do.
Return of subsistence stores.	219 Q. M. C.	2247	2	1 to Quartermaster General; 1 retained.	Within 10 days after end of month, complete with vouchers.
Abstract of issues of mineral oil for lighting purposes.	250 Q. M. C.	2381	2	Voucher to property account; 1 to Quartermaster General; 1 retained.	Do.
Certificate of gains, losses, and discrepancies.	234 Q. M. C.	2171	2	Voucher to return of subsistence stores; 1 to Quartermaster General; 1 retained.	Do.
Bread-cost statement.	285 Q. M. C.	2156	2	1 to Quartermaster General; 1 retained.	Within 10 days after end of month, complete with abstracts and vouchers.
Account current.	320 W. D. 321a W. D.	1962-1967	2	do.	End of month. Used by quartermasters only.
Personal report, officers.	400 Q. M. C.	28-30	2	do.	Before 6th of month.
Report of animals, means of transportation, etc., on hand.	410 Q. M. C.	Appendix 1.	3	2 to department quartermaster, who forwards 1 to Quartermaster General; 1 retained.	
Daily record of power, pumping, and ice plants.	418 Q. M. C.	Appendix 1.	2	By depots and independent quartermasters; 1 to Quartermaster General; 1 retained.	1st day of each month.
Report of services operating expenses and boiler condition, harbor boats.	420 Q. M. C.	3859	3	1 to Quartermaster General through department quartermaster; 1 retained.	Not later than 2d of month, by quartermaster in charge, excepting mine planters and cable boats.
Monthly report of internments, national cemetery.	428 Q. M. C.	Appendix 1.	2	2 to department quartermaster, who forwards 1 to Quartermaster General; 1 retained.	End of month.
Report of animals at remount depot.	431 Q. M. C.	Appendix 1.	2	do.	Do.
Report card for members of bakery company.	435 Q. M. C.	2315	1	1 to Quartermaster General; 1 retained.	Last day of month.
Monthly report of water-meter readings.	440 Q. M. C.	Appendix 1.	2	By independent stations direct to Quartermaster General.	End of month.
Statement of account.	456 Q. M. C.	Appendix 1.	1	To person to whom supplies were delivered during month and charged on his account.	
Extract of log.	462 Q. M. C.	Appendix 1.	2	1 to Adjutant General's Office; 1 retained.	End of month, by commanding officer of mine planter or cable boat.
Report of bills of lading and transportation requests presented in accounts.	Letter.	.....	2	1 to Quartermaster General; 1 retained.	End of month, by depot quartermaster settling transportation accounts.
Report of progress of each building under construction.	Letter.	2864	2	do.	End of month.

Statement of books of transportation requests issued at St. Louis, San Francisco, and Washington.	Letter.	.....	2	do.....	End of month, by depot quartermaster.
Report of stations of inspectors.	Letter.	.....	2	do.....	Do.
Stock report.	Letter.	.....	2	do.....	Do.
Report of furlough of one year or longer of civilian employees.	Letter.	.....		To Quartermaster General, through military channels. Independent stations direct to Quartermaster General.	
<i>Quarterly.</i>					
Requisitions (for stations and posts to which allotments are made).	160 Q. M. C. 160a Q. M. C.	415-439 2225-2286 2705-2728	4	3 to department quartermaster; 1 retained.	Jan. 1, for quarter ending June 30; Apr. 1, for quarter ending Sept. 30; July 1, for quarter ending Dec. 31; Oct. 1, for quarter ending Mar. 31.
Requisitions (for independent stations)	160 Q. M. C. 160a Q. M. C.	415-439 2225-2286 2705-2728	2	1 to supply point; 1 retained.	
Estimate of clothing	161 Q. M. C.	2431	3	2 to department quartermaster; 1 retained.	Within 10 days after end of quarter.
Abstract of breakage, china and glassware.	207 Q. M. C.	Appendix 1.	2	Voucher to property account; 1 to Quartermaster General; 1 retained.	End of quarter.
Statement of fuel consumed.	211 Q. M. C.	2119	2	Do.....	
Quarterly report of motor trucks on hand	416 Q. M. C.	.....	3	2 to department quartermaster, who forwards 1 to Quartermaster General; 1 retained.	
Quarterly report of automobiles on hand.	417 Q. M. C.	Appendix 1.	2	By depots and independent quartermasters: 1 to Quartermaster General; 1 retained.	Do.
Quarterly report (national cemetery)	419 Q. M. C.	Appendix 1.	3	2 to department quartermaster, who forwards 1 to Quartermaster General; 1 retained.	
Report of water system.	422 Q. M. C.	Appendix 1.	2	By depots and independent quartermasters: 1 to Quartermaster General; 1 retained.	End of quarter, by superintendent.
Cost of transportation of supplies to Army posts.	Letter.	.....	2	1 to Quartermaster General, through depot quartermaster in charge; 1 retained.	End of quarter.
<i>Semiannually.</i>					
Efficiency report of civil-service employees.	20 W. D.	195-211	4	3 to department quartermaster, who forwards 2 to Quartermaster General; 1 retained.	End of quarter, by depot quartermaster settling transportation accounts.
			3	Depots and independent quartermasters: 2 to Quartermaster General; 1 retained.	June 30 and Dec. 31, but not later than 10th of succeeding month.

Name of report, etc.	Form No.	Paragraph in manual.	Total number of copies.	To whom sent.	Remarks.
<i>Semiannually</i> —Continued.					
Efficiency report—Explanation of changes.....	20a W. D.	254	4	3 to department quartermaster, who forwards 2 to Quartermaster General; 1 retained.	June 30 and Dec. 31, but not later than 10th of succeeding month.
Notification to employee of efficiency rating.	175 Q. M. C. Letter.	109	3	Depots and independent quartermasters: 2 to Quartermaster General; 1 retained.	
Statement showing buildings and lands occupied by troops at each garrisoned post, the material of which the Government buildings are constructed, and rental paid for lands and buildings not owned by Government.		2900	1	To employee.....	June 30 and Dec. 31, by department quartermaster, Philippine Department.
Semiannual return for War Department Telegraph Code.	Letter.	335		To The Adjutant General of the Army.....	Jan. 1; July 1.
<i>Annually.</i>					
Report of boiler inspection (class C, D, and E boilers).	34 W. D.	2655	2	1 forwarded as directed in par. 2955; 1 retained.	
Report of boiler inspection (class F boilers)....	840B S. I. S.	2955	2	1 forwarded as directed in par. 2955; 1 retained.	
Annual report of typewriters, adding machines, and similar labor-saving devices exchanged.	35 W. D.	842	2	1 to Quartermaster General; 1 retained.....	To reach Quartermaster General not later than Aug. 1.
Special requisition for public animals.....	162 Q. M. C.	2710	3	2 to Quartermaster General through military channels; 1 retained.	Requisition for horses must reach Quartermaster General before Mar. 1; requisition for mules is submitted as required. By department and independent quartermasters not later than Apr. 6.
Estimate of amounts required for class 1 services, nonpersonal.	171 Q. M. C.	418	3	2 to Quartermaster General; 1 retained.....	
Statement of troops and property transported during fiscal year.	245 Q. M. C.	.....	2	1 to department quartermaster, who consolidates all for his department and forwards consolidated report to Quartermaster General; 1 retained. By depots: 1 Quartermaster General; 1 retained.	
Annual report of typewriting machines on hand.	407 Q. M. C.	2862	2	1 to Quartermaster General; 1 retained.....	June 30.
Annual report of laundry.....	411 Q. M. C.	2503	3	2 to department quartermaster, who forwards 1 to Quartermaster General; 1 retained.	Do.
Annual estimate for incandescent lamps.....	413a Q. M. C.	Appendix 1.	3	1 through department headquarters to retained. The Adjutant General of the Army; 1 retained.	Not later than Apr. 1.
Annual estimate for incandescent lamps for boats.	160 Q. M. C.	.....	2	By depots and independent stations: 1 to The Adjutant General; 1 retained.	
			4	3 to department quartermaster, who forwards 2 to the Quartermaster General; 1 retained.	Forwarded by department quartermaster not later than Mar. 1.

Annual estimate of repairs required for public buildings, etc.	415 Q. M. C. 415a Q. M. C. 415b Q. M. C.	2900-2904 2948, 2949	3	By depots and independent stations: 2 to Quartermaster General; 1 retained. 1 through department headquarters to The Adjutant General of the Army; 2 retained. For depots and independent stations: 1 to The Adjutant General of the Army; 1 retained. 1 to Quartermaster General, through department quartermaster; 1 retained. do do 1 to Quartermaster General; 1 retained do	After Mar. 1.
Annual fuel consumption report.	432 Q. M. C.	2666	2	1 to Quartermaster General.	Before July 5.
Fuel report.	433 Q. M. C.	Appendix 1.	2	1 to Quartermaster General, through department quartermaster; 1 retained.	Do.
Instruments at post canteens.	Letter.	286	2	do	Dec. 31.
List showing balance on hand and condition of each article on the property account.	Letter.	2126, 2137	2	1 to Quartermaster General; 1 retained	June 30.
Annual report.	Letter.	53	.....	1 to Quartermaster General.	By department quartermaster as soon as practicable after June 30.
When called for by the Quartermaster General.					
Data in regard to steam vessels in commercial service.	434 Q. M. C.	Appendix 1.	4	1 to Quartermaster General; 1 retained	Upon inspection of vessels.
Report of painting and condition of bottom, Quartermaster Corps vessels.	436 Q. M. C.	2860	2	1 to Quartermaster General through military channels; 1 retained.	By master of vessel upon completion of dry docking and painting of bottom of vessel.
As events occur.					
Report of injury.	15 C. A.	159	2	1 to Secretary of Labor, through military channels; 1 retained.	As soon as practicable after injury incapacitating for 1 day or longer.
Report of termination of disability.	25 C. A.	159	2	do	As soon as disability from injury terminates
Report of death from injury.	26 C. A.	159	2	do	Immediately following any death resulting from injury received in course of employment.
Report of compensation paid.	15a C. A.	159	2	do	Immediately after payments of compensation have been discontinued.
Inventory and inspection report.	1 I. G. D. 1a I. G. D. 2 I. G. D. 2a I. G. D. 3 I. G. D.	2821 2821	3 3 2 2 2	2 to inspector; 1 retained. 1 to inspector; 1 retained. 1 to department inspector; 1 retained 1 to inspector; 1 retained 1 to department inspector; 1 retained	When an officer of the Inspector General's Department inspects account. When an officer ceases to act as disbursing officer. When an officer of the Inspector General's Department inspects account. When an officer ceases to act as disbursing officer.
List of outstanding checks.	26 I. G. D.	2005	2	1 to department inspector; 1 retained	On day deposit is made.
Letter of transmittal, deposit of funds.	35 Q. M. C.	665	3	Original to depositary in all cases. Duplicate disposed of as follows: By independent quartermasters to Quartermaster General direct; by post quartermasters and recruiting officers through department quartermaster, who forwards to Quartermaster General; 1 retained.	

Name of report, etc.	Form No.	Paragraph in manual.	Total number of copies.	To whom sent.	Remarks.
<i>As events occur—Continued.</i>					
Report of savings.....	71 Q. M. C.	584	2	1 to department quartermaster; 1 retained. Independent stations and depot quartermasters; 1 to Quartermaster General; 1 retained.	To be forwarded with contract if practicable.
Report of construction or repair contracts.....	104d Q. M. C.	783	2	1 to Quartermaster General; 1 retained.....	
Agreement for temporary service in Quartermaster Corps.....	127 Q. M. C.	193, 3900	4	1 to Quartermaster General; 1 to employee; 1 with transfer paper if employee should be transferred; 1 retained.	Day of transfer.
Individual transfer slip.....	152a Q. M. C.	Appendix 1.	2	1 to officer to whom employee is transferred; 1 to employee to be turned over to officer to whom he is to report. In case of transfer from Philippine Islands, 1 to depot quartermaster, San Francisco. When transferred to Philippine Islands, 1 to department quartermaster, Philippine Department.	
List of persons transferred.....	152 Q. M. C.	Appendix 1.	2	1 to officer to whom employees are transferred; 1 retained.	Do.
Letter of transmittal of memoranda bills of lading and copies of transportation requests erroneously sent settling officer.....	170 Q. M. C.	Appendix 1.	2	1 to proper disbursing officer; 1 retained.....	By depot quartermaster discovering error.
Report of survey.....	196 A. Q. O.	2799-2853	4	See par. 721, A. R., 1913.	For subsistence stores only.
Statement to accompany report of survey.....	237 Q. M. C.	Appendix 1.	4	1 to Quartermaster General; 1 retained.....	Upon entry of employee into service.
Historical record, civilian employees.....	406 Q. M. C.	Appendix 1.	2	1 to Quartermaster General; 1 retained.....	By depot quartermaster.
Transfer of typewriting machines.....	408 Q. M. C.	Appendix 1.	2	When permanently relieved or detached on temporary duty for over 30 days: To officer who should complete report through intermediate commanders, on Dec. 31 of each year to Quartermaster General.	For quartermaster sergeants senior grade, quartermaster sergeants, and sergeants first class, Quartermaster Corps.
Status of deliveries under contracts.....	459 Q. M. C.	Appendix 1.	1		
Efficiency report.....	460 Q. M. C.	111, 195-211	1		
Report of hire or separation of temporary employees.....	485 Q. M. C.	190	1	When register of positions is maintained by Civil Service Commission, Washington, D. C., 2 copies are sent direct to Quartermaster General; 1 retained. When position is under the "district system," 3 copies are sent to department quartermaster, depot quartermaster, and depot quartermasters send 2 copies to district secretary.	Immediately upon entry or separation of employee.

423 Q. M. C.	Appendix 1.	1 copy to officer to whom vehicle is transferred.	Day of shipment or transfer.
Letter.	119	1 to Quartermaster General; 1 retained.	
Letter.	164	To Quartermaster General in duplicate; 1 retained.	
Letter.	246	1 to Quartermaster General; 1 retained.	
Letter.	372	1 to Quartermaster General, through military channels; 1 retained.	
Letter.	373	do.	
Letter.	2886	1 to post commander; 1 to Quartermaster General; 1 retained.	By constructing quartermaster to post commander.
Letter.	2909	1 to Quartermaster General; 1 retained.	By department quartermaster, Philippine Department.
Letter.	2955	1 to The Adjutant General of the Army, through military channels; 1 retained.	
Letter.	57	1 to Quartermaster General; 1 retained.	By depot and purchasing quartermasters upon relief.
Letter.	49	do.	By post or department quartermaster.
Letter.	383	do.	Without delay.
178 Q. M. C.	372	3 to department quartermaster, who forwards 1 to Quartermaster General; 1 retained.	Upon completion of buildings or alterations. Slight additions or alterations are reported by letter.
	372	3 Posts under jurisdiction of department commander, 3 to department quartermaster, who forwards all copies to Quartermaster General.	
		2 At independent posts and stations, 2 to Quartermaster General.	
	372	2 1 to Quartermaster General; 1 retained.	Upon completion of installation.
423 Q. M. C.	372	do.	Do.
424 Q. M. C.	372	do.	Do.
425 Q. M. C.	372	do.	Do.
426 Q. M. C.	372	do.	Do.
427 Q. M. C.	372	do.	Do.

A quartermaster in command of a detachment of enlisted men, Quartermaster Corps, will render the reports and keep the records prescribed for a company.

CEMETERIES.

NATIONAL CEMETERIES.

377. National cemeteries, and the records pertaining thereto, are under the charge of the Quartermaster General. All correspondence between his office and the officers of his department in charge thereof, and the civil engineers and agents especially employed in connection therewith, will be direct, and the monthly reports of superintendents will be forwarded directly to him.

378. For administrative purposes national cemeteries are hereby placed under the immediate jurisdiction of officers of the Quartermaster Corps as follows:

Jeffersonville, Ind., depot quartermaster—

Andersonville, Ga.
Andrew Johnson, Tenn.
Camp Nelson, Ky.
Cave Hill, Ky.
Chattanooga, Tenn.
Crown Hill, Ind.

Danville, Ky.
Fort Donaldson, Tenn.
Knoxville, Tenn.
Lebanon, Ky.
Lexington, Ky.
Marietta, Ga.

Mill Springs, Ky.
Nashville, Tenn.
New Albany, Ind.
Shiloh, Tenn.
Stone River, Tenn.

New Orleans, La., officer in charge of the quartermaster's office—

Alexandria, La.
Barrancas, Fla.
Baton Rouge, La.

Chalmette, La.
Natchez, Miss.
Port Hudson, La.

Mobile, Ala.
St. Augustine, Fla.
Vicksburg, Miss.

New York City, N. Y., depot quartermaster—

Cypress Hills, N. Y.

Woodlawn, N. Y.

Philadelphia, Pa., depot quartermaster—

Beverly, N. J.

Philadelphia, Pa.

Finns Point, N. J.

Rock Island Arsenal, Ill., quartermaster—

Rock Island, Ill.

St. Louis, Mo., depot quartermaster—

Camp Butler, Ill.
Corinth, Miss.
Fayetteville, Ark.
Fort Gibson, Okla.
Fort Leavenworth, Kans.

Fort Scott, Kans.
Fort Smith, Ark.
Jefferson Barracks, Mo.
Jefferson City, Mo.
Keokuk, Iowa.

Little Rock, Ark.
Memphis, Tenn.
Mound City, Ill.
Quincy, Ill.
Springfield, Mo.

San Francisco, Cal., depot quartermaster—

San Francisco, Cal.

Washington, D. C., depot quartermaster—

Alexandria, Va.
Annapolis, Md.
Antietam, Md.
Arlington, Va.
Balls Bluff, Va.
Battle Ground, D. C.
Beaufort, S. C.
City Point, Va.
Cold Harbor, Va.
Culpeper, Va.
Danville, Va.

Florence, S. C.
Fort Harrison, Va.
Fredericksburg, Va.
Gettysburg, Pa.
Glendale, Va.
Grafton, Va.
Hampton, Va.
Loudon Park, Md.
Mexico City, Mex.
Newbern, N. C.
Popular Grove, Va.

Raleigh, N. C.
Richmond, Va.
Salisbury, N. C.
Seven Pines, Va.
Soldier's Home, D. C.
Staunton, Va.
Wilmington, N. C.
Winchester, Va.
Yorktown, Va.

Omaha, Nebr., depot quartermaster—

Custer Battle Field, Mont.

Fort McPherson, Nebr.

Santa Fe, N. Mex.

Fort Sam Houston, Tex., department quartermaster, Southern Department—

San Antonio, Tex.

379. All national cemeteries will be inspected once in two years. (A. R. 895, 1913.)

380. Regulations for the government and care of national cemeteries are published by the Quartermaster General of the Army.

If a national cemetery is within an incorporated cemetery the regulations will govern except where they conflict with the regulations of the incorporated cemetery, in which case the latter will govern.

BATTLE-GROUND CEMETERIES.

381. In order to secure, as far as possible, the decent interment of those who fall in battle and to establish beyond doubt their identity should it become desirable subsequently to disinter the remains for removal to a national or post cemetery, or for shipment home, it is the duty of commanding generals to set apart a suitable spot near every battle field, and to cause the remains of the killed to be interred therein and, when practicable, to cause to be placed in the coffin or grave a glass bottle, corked and sealed, containing a slip of paper on which shall be written the name of the decedent, giving the cause and date of death and burial, and in the case of an officer or enlisted man, his rank, company, regiment, or corps, and bearing the signature of the surgeon or officer in charge of the interment. It is the duty of the commanding officer to cause to be made a sketch as accurate as the means at hand will permit of the burying places of those falling in battle. (A. R. 491, 1913.)

382. Where conditions make it possible, the company commander will be held responsible that every grave of the men of his company who die or are killed on the field is carefully marked with a headboard, or with such other marker as may be authorized for use on the field or in the insular possessions, giving the name, rank, and organization of the decedent. He will report, through the proper military channels, the date and cause of death, which reports will include a sketch showing the location of the grave, and how marked, in such manner as will enable the same to be readily found by a disinterring corps. When a soldier or civilian employee dies in hospital, the surgeon will be held responsible for similar action and report. (A. R. 492, 1913.)

POST CEMETERIES.

383. The commanding officer of every post situated on public lands of the United States will see that a suitable portion of such land is, when practicable, set apart and properly maintained for the burial of deceased officers and soldiers and their families, and of Government employees. (A. R. 493, 1913.)

384. Post cemeteries will be suitably inclosed with a wall or fence of the best material available, and will be maintained by the labor of the garrison. Materials for the construction and repair of fences and headboards will be furnished by the Quartermaster Corps. (A. R. 494, 1913.)

385. At each grave will be placed a headboard, plainly marked with a number and with the name, company, regiment, and date of death of the decedent, the number to correspond to the number in the record of interments. Headboards will be of well-seasoned wood, painted with three coats of white paint, 4 feet long, 10 inches wide, 1½ inches thick, and stand 2 feet out of the ground; the inscriptions in black letters 1 inch long. (A. R. 495, 1913.)

386. Walks will be 4 feet wide, neatly rounded, and properly drained and graveled when the material is at hand. When practicable, good grass sod should cover the rest of the ground, including the graves, and native trees and shrubs will be preserved or planted for ornament and shade. (A. R. 496, 1913.)

387. A record of interments will be kept by the quartermaster, which will be turned over by him, when relieved, to his successor, or transmitted to the Quartermaster General if the post be discontinued. (A. R. 497, 1913.)

388. A report containing the names of persons buried during the calendar year, giving in each case the number and locality of grave, date of death and burial, and in case of an officer or enlisted man, his rank, company, and regiment or corps, will be forwarded to the Quartermaster General. (A. R. 498, 1913.)

Based upon this report, the Quartermaster General directs shipment of the necessary headstones to the posts concerned.

ARTICLE II.

FINANCE AND ACCOUNTING.

GENERAL PROVISIONS.

389. The terms referred to herein are defined as follows:

(1) *Appropriations*, as referred to, are the various amounts authorized by Congress in the annual act making appropriation for the support of the Army, to be expended for the purposes indicated by the title and context thereof by the Quartermaster Corps in accordance with law and regulations.

(2) An item of an Army appropriation act is the distinct authority in such appropriation act under which supplies and services furnished by the Quartermaster Corps are procured and by which the appropriation from which payment is made therefor is determined. The wording of the act is divided or itemized, and each item numbered serially, as shown in the analysis of the appropriation act, to serve as a guide and for reference.

The following are items of the appropriation act pertaining to the Quartermaster Corps for the support of the Army for the fiscal year 1917:

- "Pay, etc., of the Army."
- "Mileage to officers and contract surgeons."
- "Supplies, services, and transportation, Quartermaster Corps."
- "Horses, for Cavalry, Artillery, Engineers, etc."
- "Barracks and quarters."
- "Roads, walks, wharves, and drainage."
- "Military post exchanges."
- "Construction and repair of hospitals."
- "Quarters for hospital stewards."
- "Shooting galleries and ranges."
- "Maintenance, Army War College."
- "Rent of buildings, Quartermaster Corps."
- "Barracks and quarters, Philippine Islands."

The above lists may be changed by appropriation acts for subsequent fiscal years.

(3) *Apportionments*.—Distributions of the appropriations made by the Quartermaster General, with the approval of the Secretary of War, and in accordance with the provisions of section 3 of the act of February 27, 1906, Army Regulations and general orders of the War Department, to department quartermasters and quartermasters of independent stations.

(4) *Advice of apportionment*.—A notice from the office of the Quartermaster General that the amounts stated have been apportioned to the officer to whom or office to which addressed, for the procurement of supplies and services, or for pay of the Army, for periods and purposes specified therein. (Q. M. C. Form 72.)

(5) *Apportionment account*.—A statement or record of the amount or amounts received as an apportionment, with their debit and credit transactions. (Q. M. C. Form 74.)

(6) *Allotments*.—Distributions of the apportionments made by department or other quartermasters in accordance with the Army Regulations, general orders of the War Department, requirements of this manual, and instructions of the Quartermaster General, to post and other subordinate quartermasters. The term "allotment" is also used in connection with allotments of pay made by enlisted men.

(7) *Advice of allotment*.—A notice from a department or other quartermaster to whom an apportionment has been made that the amounts stated have been allotted to the officer to whom or office to which addressed for the procurement of supplies and services, or for pay of the Army, for periods and purposes specified therein. (Q. M. C. Form 72.)

(8) *Allotment account*.—A statement or record of the amount or amounts allotted, or received as allotments, with their debit and credit transactions. (Q. M. C. Form 74.)

(9) *Reserve*.—A percentage or proportion of an apportionment withheld for use in increasing allotments to provide for necessities which could not be anticipated in the original allotment or to meet exigencies.

(10) *Savings*.—The differences between the amounts allotted to any post or station for supplies or services, or for pay of the Army, for a definite period, purpose, or job, and the actual costs thereof. They will be disposed of as hereinafter provided.

(11) *Independent stations*, as referred to herein, applies to depots, offices, posts, or stations not under the control of territorial department commanders.

(12) *Additions to stock*.—Purchases of supplies made with a view to increasing the stock at the depots of the Quartermaster Corps. Made only on authority of the Quartermaster General from funds apportioned for this purpose.

(13) *Replenishment of stock*.—The bringing up of the stock of a depot, by purchases, within the quantities fixed as a maximum and minimum stock for the depot. The purchases to be made from funds accruing to the credit of a depot as shown by invoices transferring supplies issued on requisitions by which the stock was depleted. Supplies so purchased need not be of the same kind as those issued.

(14) *Working balance.*—A designation given the funds provided to department, depot, and other quartermasters, when necessary, for immediate use in transacting and facilitating the business of their respective offices.

390. The general policy of decentralizing the duties of the Quartermaster Corps as approved by the Secretary of War, August 15, 1907, with reference to supplies, and April 23, 1908, with reference to services, will be the policy of the Quartermaster Corps.

391. The fundamental principle of the system of decentralization is to provide funds to department and other quartermasters with which to conduct the business of the Quartermaster Corps for which they are responsible. This, however, must be done in compliance with the law which prohibits the expenditure in any one fiscal year of any sum in excess of appropriations made by Congress for that fiscal year, or involving the Government in any contract or other obligation for the future payment of money in excess of such appropriations, unless such contract or obligation is authorized by law.

The exceptions to this statutory prohibition are given in paragraph 515, Army Regulations, 1913, as follows: "No contract or purchase on behalf of the United States will be made unless it is authorized by law, or is made under an appropriation adequate to its fulfillment, except for clothing, subsistence, forage, fuel, quarters, transportation, or medical and hospital supplies, which, however, will not exceed the necessities of the current year. No officer of the United States will accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in case of sudden emergency involving loss of human life or the destruction of property."

These exceptions are of such a nature that it is only remotely possible that action thereon can become necessary without the authority of the War Department.

392. All supplies and services furnished the Army by the Quartermaster Corps are procured from funds appropriated therefor annually by acts of Congress. The cost of all supplies and services is charged to the appropriation or appropriations indicated by the wording of the acts considering the purpose for which the article or the service is required.

393. The appropriation "Army War College" is disbursed by the Quartermaster Corps by reason of the fact that such appropriation was first incorporated under Pay Department items in the act of May 26, 1900, which created the Army War College.

In practice these accounts are paid by the depot quartermaster, Washington, D. C.

394. In time of peace the appropriations are definite as to amounts, period, and purpose for which appropriated, hence it is imperatively necessary to so disburse the funds as to avoid excessive expenditures and consequent deficiencies. To this end apportionments and allotments of definite amounts for specified periods and purposes are made to department and other quartermasters concerned, based upon which, and within the limits of the apportionments and allotments so made, funds, supplies, and services are procured on estimates and requisitions in conformity with regulations and instructions. It therefore becomes the duty of quartermasters to whom apportionments and allotments are made to so manage the business of the Quartermaster Corps as not to exceed them "except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment."

395. The items of the several appropriations under which supplies and services must be furnished and therefore charged are shown in an analysis of so much of the Army appropriation act as pertains to the Quartermaster Corps. The analysis of the appropriation act for the fiscal year 1916 is given in Circular 10, Quartermaster General's Office, 1915, and will be republished by the Quartermaster General from time to time as may be necessary.

396. In time of war, by the very nature of things, the limitation as to appropriations is necessarily removed, and the necessity for the cost keeping required where appropriations are definite as to amount and purposes, as in time of peace, will not exist; but the fundamental principle of providing funds to department and other quartermasters with which to conduct the business remains the same, and funds when required will be furnished upon estimates by an actual transfer of money to be applied directly to the purpose for which required. The sums so transferred would be in lieu of the apportionments and allotments above referred to.

397. The accounting and cost keeping provided for is necessary to prevent deficiencies in appropriations; that the department and other quartermasters may know the status of their apportionments and allotments, and thereby avoid exceeding the amounts apportioned; to enable the Quartermaster General to prepare and submit to the Secretary of War, for transmission to Congress, estimates for future appropriations and to intelligently explain to Congress the needs of the Army under the various items for which funds are estimated.

398. The following methods of numbering are used for the purpose of easy reference and for indicating on estimates, requisitions, and money vouchers the purpose for which supplies are intended or for which they have been used.

(1) Acts of Congress making appropriations pertaining to the Quartermaster Corps are analyzed, all items being numbered from 1 forward, as shown in "List of item and subitem numbers of appropriations for support of the Army, disbursed by the Quartermaster Corps."

(2) Headquarters of departments and of posts under the jurisdiction of department commanders are numbered by assigning a block of 100 numbers to each department. To headquarters of departments are assigned the initial numbers, and to posts and stations (in alphabetical sequence) the consecutive numbers of their respective block so far as necessary. These assignments are as follows: Eastern Depart-

ment, 100 to 199; Southern Department, 200 to 299; Central Department, 300 to 399; Western Department, 400 to 499; Hawaiian Department, 500 to 599; Philippine Department, 700 to 799.

(3) Depots of the Quartermaster Corps, other points of supply, remount depots, arsenals, and armories of the Ordnance Department, medical supply depots, mine planters and cablesteamers, and miscellaneous independent stations, 600 to 699.

(4) Offices of constructing quartermasters not located at posts or stations to which a number has been assigned are assigned numbers between 1 and 99, preceded by the letter "C," thus: C. 10. Offices of constructing quartermasters located at posts are assigned the number of the post, preceded by the letter "C," thus: C. 125.

(5) Recruiting offices are assigned numbers between 1 and 99, preceded by the letter "R," thus: R. 25.

(6) The numbers assigned under (1), (2), (3), (4), and (5) are as follows:

THE EASTERN DEPARTMENT.

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|---|---|
| 100. Department headquarters. | 141. Monroe, Fort, Va. |
| 101. Adams, Fort, R. I. | 142. Morgan, Fort, Ala. |
| 191. Ancon, Canal Zone, headquarters, United States troops, Panama, Canal Zone. | 143. Mott, Fort, N. J. |
| 102. Andrews, Fort, Mass. | 144. Moultrie, Fort, S. C. |
| 103. Armistead, Fort, Md. | 145. Myer, Fort, Va. |
| 104. Banks, Fort, Mass. | 146. Niagara, Fort, N. Y. |
| 105. Barrancas, Fort, Fla. | 147. Oglethorpe, Fort, Ga. |
| 106. Camp E. S. Otis, Las Cascadas, Canal Zone. | 148. Ontario, Fort, N. Y. |
| 190. Camp Gaillard, Canal Zone. | 149. Pickens, Fort, Fla. |
| 107. Carroll, Fort, Md. | 150. Plattsburg Barracks, N. Y. |
| 108. Caswell, Fort, N. C. | 151. Porter, Fort, N. Y. |
| 109. Constitution, Fort, N. H. | 152. Preble, Fort, Me. |
| 110. Crockett, Fort, Tex. | 157. Randolph, Fort, Canal Zone. |
| 111. Dade, Fort, Fla. | 153. Recruit Depot, Fort Slocum, N. Y. |
| 112. De Soto, Fort, Fla. | 154. Bevers, Fort, Mass. |
| 113. Du Pont, Fort, Del. | 155. Rodman, Fort, Mass. |
| 180. Empire, Canal Zone. | 156. St. Philip, Fort, La. |
| 114. Ethan Allen, Fort, Vt. | 157. San Jacinto, Fort, Tex. |
| 115. Foster, Fort, Me. | 158. San Juan, P. R. |
| 116. Fremont, Fort, S. C. | 159. Schuyler, Fort, N. Y. |
| 117. Gaines, Fort, Fla. | 160. Screven, Fort, Ga. |
| 186. Grant, Fort, Canal Zone. | 188. Sherman, Fort, Canal Zone. |
| 118. Greble, Fort, R. I. | 161. Smallwood, Fort, Md. |
| 119. Hamilton, Fort, N. Y. | 162. Standish, Fort, Mass. |
| 120. Hancock, Fort, N. J. | 163. Stark, Fort, N. H. |
| 181. Headquarters, First Division. | 164. Strong, Fort, Mass. |
| 182. Headquarters, First Brigade, First Division. | 165. Sumter, Fort, S. C. |
| 183. Headquarters, Second Brigade, First Division. | 166. Taylor, Fort, Fla. |
| 184. Headquarters, North Atlantic Coast Artillery district. | 167. Terry, Fort, N. Y. |
| 185. Headquarters, South Atlantic Coast Artillery district. | 168. Thomas, Fort, Ky. |
| 121. Heath, Fort, Mass. | 169. Totten, Fort, N. Y. |
| 122. Henry Barracks, P. R. | 170. Travis, Fort, Tex. |
| 123. H. G. Wright, Fort, N. Y. | 171. Tyler, Fort, N. Y. |
| 124. Howard, Fort, Md. | 172. Wadsworth, Fort, N. Y. |
| 125. Hunt, Fort, Va. | 173. Walter Reed Army General Hospital, Washington, D. C. |
| 126. Jackson Barracks, La. | 174. Warren, Fort, Mass. |
| 127. Jackson, Fort, La. | 175. Washington Barracks, D. C. |
| 128. Jay, Fort, N. Y. | 176. Washington, Fort, Md. |
| 129. Key West Barracks, Fla. | 177. Wetherill, Fort, R. I. |
| 130. Knox, Fort, Me. | 178. Williams, Fort, Me. |
| 131. Levett, Fort, Me. | 179. Wood, Fort, N. Y. |
| 132. Logan H. Roots, Fort, Ark. | 180. Wool, Fort, Va. |
| 133. Lyon, Fort, Me. | 192. Carosal, Canal Zone. |
| 134. McHenry, Fort, Md. | 193. Gatun, Canal Zone. |
| 135. McKinley, Fort, Me. | 194. Quarry Heights, Canal Zone. |
| 136. McPherson, Fort, Ga. | 195. |
| 137. McRee, Fort, Fla. | 196. |
| 138. Madison Barracks, N. Y. | 197. |
| 140. Michie, Fort, N. Y. | 198. |
| | 199. |

THE SOUTHERN DEPARTMENT.

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| 200. Department headquarters. | 211. Wingate, Fort, N. Mex. |
| 201. Apache, Fort, Ariz. | 212. |
| 202. Army and Navy General Hospital, Hot Springs, Ark. | 213. |
| 203. Army General Hospital, Fort Bayard, N. Mex. | 214. |
| 204. Bliss, Fort, Tex. | 215. |
| 205. Clark, Fort, Tex. | 216. |
| 206. Huachuca, Fort, Ariz. | 217. |
| 207. McIntosh, Fort, Tex. | 218. |
| 208. Sam Houston, Fort, Tex. | 219. |
| 209. Sill, Fort, Okla. | 220. |
| 210. Whipple Barracks, Ariz. | 221. |
| | 222. |

THE CENTRAL DEPARTMENT.

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| 300. Department headquarters. | 315. Riley, Fort, Kans. |
| 301. Brady, Fort, Mich. | 316. Robinson, Fort, Nebr. |
| 302. Benjamin Harrison, Fort, Ind. | 317. Sheridan, Fort, Ill. |
| 303. Crook, Fort, Nebr. | 318. Snelling, Fort, Minn. |
| 304. D. A. Russell, Fort, Wyo. | 319. Wayne, Fort, Mich. |
| 305. Des Moines, Fort, Iowa. | 320. |
| 306. Leavenworth, Fort, Kans. | 321. |
| 307. Lincoln, Fort, N. Dak. | 322. |
| 308. Mackenzie, Fort, Wyo. | 323. |
| 309. Meade, Fort, S. Dak. | 324. |
| 310. Missoula, Fort, Mont. | 325. |
| 311. Omaha, Fort, Nebr. | 326. |
| 312. Recruit Depot, Columbus Barracks, Ohio. | 327. |
| 313. Recruit Depot, Jefferson Barracks, Mo. | 328. |
| 314. Recruit Depot, Fort Logan, Colo. | 329. |

THE WESTERN DEPARTMENT.

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| 400. Department headquarters. | 425. Rosecrans, Fort, Cal. |
| 401. Baker, Fort, Cal. | 426. St. Michael, Fort, Alaska. |
| 402. Barry, Fort, Cal. | 429. San Diego, Cal. (Aviation School). |
| 403. Benicia Barracks, Cal. | 427. Sequoia National Park, Cal. |
| 404. Boise Barracks, Idaho. | 428. Stevens, Fort, Oreg. |
| 405. Canby, Fort, Wash. | 429. Valdes, Alaska. |
| 406. Casey, Fort, Wash. | 430. Vancouver Barracks, Wash. |
| 407. Columbia, Fort, Wash. | 431. Walla Walla, Fort, Wash. |
| 408. Davis, Fort, Alaska. | 432. Ward, Fort, Wash. |
| 409. Douglas, Fort, Utah. | 433. William H. Harrison, Fort, Mont. |
| 410. Duchesne, Fort, Utah. | 434. William H. Seward, Fort, Alaska. |
| 411. Egbert, Fort, Alaska. | 435. Winfield Scott, Fort, Cal. |
| 412. Flagler, Fort, Wash. | 436. Werden, Fort, Wash. |
| 413. George Wright, Fort, Wash. | 437. Yellowstone, Fort, Wyo. |
| 414. Gibbon, Fort, Alaska. | 438. Yosemite National Park, Cal. |
| 415. Lewton, Fort, Wash. | 440. |
| 416. Lisum, Fort, Alaska. | 441. |
| 417. Mason, Fort, Cal. | 442. |
| 418. Miley, Fort, Cal. | 443. |
| 419. Pio Pico, Fort, Cal. | 444. |
| 420. Presidio of Monterey, Cal. | 445. |
| 421. Presidio of San Francisco, Cal. | 446. |
| 422. Presidio General Hospital, San Francisco, Cal. | 447. |
| 423. Recruit Depot, Fort McDowell, Cal. | 448. |
| 424. Rodeo Rifle Range, Cal. | 449. |

THE HAWAIIAN DEPARTMENT.

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| 500. Department headquarters. | 506. Shafter, Fort, Hawaii. |
| 501. Armstrong, Fort, Hawaii. | 507. Upton, Fort, Hawaii. |
| 502. De Russey, Fort, Hawaii. | 508. |
| 503. Kamehameha, Fort, Hawaii. | 509. |
| 504. Ruger, Fort, Hawaii. | 510. |
| 505. Schofield Barracks, Hawaii. | |

DEPOTS OF THE QUARTERMASTER CORPS

601. Boston, Mass.
 602. Chicago, Ill.
 603. Jeffersonville, Ind.
 604. New York, N. Y.
 605. Omaha, Nebr.
 606. Philadelphia, Pa.

607. St. Louis, Mo.
 608. St. Paul, Minn.
 609. San Francisco, Cal.
 610. Seattle, Wash.
 611. Washington, D. C.

OTHER POINTS OF SUPPLY, QUARTERMASTER CORPS.

612. El Paso, Tex.
 613. Kansas City, Mo. (supplies).
 614. Kansas City, Mo. (horses).

615. Pittsburgh, Pa., storage and supply depot.
 616. Portland, Oreg.
 652. Sam Houston, Fort, Tex. (depot).

REMOUNT DEPOTS.

617. Front Royal, Va.
 618. Keogh, Fort, Mont.

619. Reno, Fort, Okla.

ARSENALS AND ARMORIES OF THE ORDNANCE DEPARTMENT.

620. Augusta Arsenal, Ga.
 621. Benicia Arsenal, Cal.
 622. Frankford Arsenal, Pa.
 623. Picatinny Arsenal, Del.
 624. Rock Island Arsenal, Ill.

625. San Antonio Arsenal, Tex.
 626. Springfield Armory, Mass.
 627. Watertown Arsenal, Mass.
 628. Watervliet Arsenal, N. Y.

MEDICAL SUPPLY DEPOTS.

629. Field medical supply depot, Washington, D. C.
 630. Field medical supply depot, San Francisco, Cal.

631. Medical supply depot, St. Louis, Mo.

MINE PLANTERS AND CABLE STEAMERS.

632. Col. George Armistead, mine planter.
 633. Maj. Samuel Ringgold, mine planter.
 634. Gen. R. T. Frank, mine planter.
 635. Gen. S. M. Mills, mine planter.

636. Gen. E. O. C. Ord, mine planter.
 637. Gen. J. M. Schofield, mine planter.
 638. Cyrus W. Field, cable steamer.
 639. Gen. Joseph Henry, cable steamer.

MISCELLANEOUS INDEPENDENT STATIONS.

640. Army War College, Washington, D. C.
 641. Army War College detachment, Washington, D. C.
 642. Aviation School, Augusta, Ga.
 643. Aviation School, College Park, Md.
 644. Camp Perry, Ohio, Rifle Range.
 645. Honolulu, Hawaii, Army transport service.
 646. New Orleans, La.
 647. Pacific Branch, United States Disciplinary Barracks, Alcatraz Island, Cal.

648. Sandy Hook Proving Ground, N. J.
 649. United States Disciplinary Barracks, Fort Leavenworth, Kans.
 650. United States Military Academy, West Point, N. Y.
 651. Newport News, Army transport service.
 652. Sam Houston, Fort, Tex. (depot).
 653. Lawton, Fort, Wash. (quartermaster corral).
 654.
 655.

With approval of the Secretary of War, dated June 7, 1911, requisitions for Class "A" supplies and services of Classes I and II, and vouchers covering accounts pertaining to recruiting stations, will be forwarded to the offices indicated below:

MAIN RECRUITING STATIONS AND OFFICERS SETTLING ACCOUNTS.

DEPOT QUARTERMASTER, NEW YORK CITY.

R. 25. Albany, N. Y.
 R. 26. Brooklyn, N. Y.
 R. 27. Buffalo, N. Y.
 R. 28. Jersey City, N. J.
 R. 29. Newark, N. J.

R. 89. New Haven, Conn.
 R. 30. New York City, 25 Third Avenue.
 R. 90. Providence, R. I.
 R. 91. Springfield, Mass.
 R. 92. Syracuse, N. Y.

DEPOT QUARTERMASTER, WASHINGTON, D. C.

R. 31. Baltimore, Md.
 R. 32. Charlotte, N. C.

R. 33. Richmond, Va.
 R. 34. Roanoke, Va.

DEPOT QUARTERMASTER, BOSTON, MASS.

R. 35. Boston, Mass.

R. 36. Portland, Me.

DEPOT QUARTERMASTER, PHILADELPHIA, PA.

R. 37. Harrisburg, Pa.
R. 38. Philadelphia, Pa.

R. 39. Pittsburgh, Pa.
R. 40. Scranton, Pa.

DEPOT QUARTERMASTER, CHICAGO, ILL.

R. 55. Chicago, Ill., 601 West Madison Street.
R. 56. Chicago, Ill., 506 South State Street.
R. 57. Chicago, Ill., 880 South State Street.
R. 58. Cincinnati, Ohio.
R. 59. Cleveland, Ohio.
R. 60. Columbus, Ohio.
R. 78. Davenport, Iowa.
R. 79. Des Moines, Iowa.
R. 72. Detroit, Mich.
R. 61. Evansville, Ind.
R. 62. Grand Rapids, Mich.
R. 63. Huntington, W. Va.
R. 64. Indianapolis, Ind.
R. 80. Joplin, Mo.

R. 81. Kansas City, Mo.
R. 65. Lexington, Ky.
R. 66. Louisville, Ky.
R. 67. Milwaukee, Wis.
R. 96. Minneapolis, Minn.
R. 82. Omaha, Nebr.
R. 68. Parkersburg, W. Va.
R. 97. Peoria, Ill.
R. 86. St. Paul, Minn.
R. 69. Springfield, Ill.
R. 70. Terre Haute, Ind.
R. 71. Toledo, Ohio.
R. 83. Wichita, Kans.

DEPOT QUARTERMASTER, ST. LOUIS, MO.

R. 44. Albuquerque, N. Mex.
R. 47. Atlanta, Ga.
R. 48. Birmingham, Ala.
R. 49. Chattanooga, Tenn.
R. 73. Dallas, Tex.
R. 45. Denver, Colo.
R. 75. Houston, Tex.
R. 50. Knoxville, Tenn.
R. 41. Little Rock, Ark.

R. 51. Memphis, Tenn.
R. 52. Nashville, Tenn.
R. 76. Oklahoma, Okla.
R. 53. Raleigh, N. C.
R. 42. St. Louis, Mo.
R. 46. Salt Lake City, Utah.
R. 77. San Antonio, Tex.
R. 54. Savannah, Ga.

QUARTERMASTER, NEW ORLEANS, LA.

R. 43. New Orleans, La.

QUARTERMASTER, PORTLAND, OREG.

R. 83. Portland, Oreg.

R. 96. Spokane, Wash.

DEPOT QUARTERMASTER, SAN FRANCISCO, CAL.

R. 85. Helena, Mont.
R. 87. Los Angeles, Cal.

R. 88. San Francisco, Cal.

DEPOT QUARTERMASTER, SEATTLE, WASH.

R. 94. Seattle, Wash.

PHILIPPINE DEPARTMENT.

The numbers for posts and stations in the Philippine Department are allotted by the department quartermaster.

399. Each headquarters of a department and each post, station, and office to which a number is assigned will provide a rubber stamp bearing its number in gothic type, followed by a dash; thus, 102—.

400. Independent stations designated as points of supply of the Quartermaster Corps and those to which recruiting stations are assigned for the settlement of accounts will keep records and accounts, as herein directed for the depot quartermasters; all other independent stations will in such matters observe the directions for post quartermasters.

401. On the death of an officer in charge of public property or funds, his commanding officer will appoint a board of officers, three when practicable, which will inventory the same and make the customary returns therefor, stating accurately amounts and condition. These the commanding officer will forward to the chiefs of the bureaus to which the property or funds pertain, and he will designate an officer to take charge of such property or funds until orders in the case are received from the proper authority. Cash on hand may be invoiced by the board to the deceased officer's successor, but balances to his credit with the Treasurer, an assistant treasurer, a designated depository, or a fiscal agent of the United States, over and above his outstanding checks, will be deposited to the credit of the Treasurer of the United States by the chiefs of bureaus when the board has reported to the bureaus the balances over and above such checks. The action herein prescribed will also be taken in the case of an officer in charge of public funds or property who becomes insane. (A. R. 86, 1913.)

402. The division staff officers will be required to assume no money or property accountability except that which may pertain to the division. (A. R. 197, 1913.)

Regimental, battalion, and squadron quartermasters and commissaries shall hereafter be required to perform the duties of officers of the Quartermaster Corps, including the receipting for any money or property pertaining to said corps when no officer of the Quartermaster Corps is present for such duties, and nothing contained in the Army appropriation act approved August twenty-fourth, nineteen hundred and twelve, shall hereafter be held or construed so as to prevent competent authority from requiring any officers of the Army to act temporarily as quartermasters wherever there shall be no officers of the Quartermaster Corps and no regimental, battalion, or squadron quartermasters or commissaries present for such duties. (Act approved Mar. 2, 1913.)

403. Regimental, battalion, and squadron quartermasters and commissaries and regimental and battalion quartermaster and commissary sergeants will be available for duty as assistants and will be required to assist the officers of the Quartermaster Corps at the various posts and stations. They shall not be called upon to receipt for money or property which does not pertain to their respective regiments, battalions, or squadrons, nor shall they be separated from the organizations to which they belong.

They will be available at all times for field service and such other exercises with their organizations as the regimental commander may deem necessary.

Questions arising as to the number of assistants necessary will be decided by department commanders, who will see that the number so detailed is kept at the lowest point consistent with an efficient performance of these duties, due attention being given to the avoidance of assigning to officers duties which can be properly performed by civilian employees. (A. R. 254, 1913.)

404. An officer is not authorized to insure public money or property, and he will not be allowed credit for any expense paid for the collection of money on checks, except as provided in paragraph 11, Army Regulations, 1913, for military attachés serving abroad. (A. R. 596, 1913.)

405. When an officer is relieved from duty in a staff department at any station he will certify outstanding debts, if any, to his successor. Unless otherwise ordered, he will turn over to his successor the public money, property, books, and papers pertaining to the service from which he is relieved. He will also comply with the requirements of paragraphs 588 and 902, Army Regulations, 1913. (A. R. 690, 1913.)

406. The proper officers to administer oaths in the administration of the affairs of the Army (except when otherwise specially provided) are department judge advocates, judge advocates of courts-martial, the trial officers of summary courts, and in the cases of investigations, the officer detailed to conduct the investigation, or the recorder, and if there be none, the presiding officer of any board appointed for such purpose. When none of these are within reach and available, recourse must be had to a notary public or other civil officer competent to administer oaths for general purposes. (A. R. 684, 1913.)

407. It is the duty of commanding officers to enforce rigid economy in public expenditures and to correct all irregularity and extravagance which they may discover; to see that disbursements are economically made and that public property is protected; to scrutinize carefully all contracts and vouchers for disbursements; and to guard the public interests in every particular. (A. R. 751, 1913.)

408. Hereafter the accounting for Army supplies or property and the fixing of responsibility therefor shall be according to such regulations as may be prescribed by the Secretary of War. (Act approved Aug. 29, 1916.)

409. In the transaction of the business of the Quartermaster Corps an officer must sign many papers of which he has a limited personal knowledge, but in certifying vouchers covering payments of money or in certifying to other matters it is his duty to know that his certificate is true and to adopt such means, with the assistance furnished, as may lead to absolute certainty concerning the certificate rendered.

410. Any person who shall embezzle, steal, or purloin any money, property, record, voucher, or valuable thing whatever, of the moneys, goods, chattels, records, or property of the United States, shall be deemed guilty of felony, and on conviction thereof before the district or circuit court of the United States in the district wherein said offense may have been committed, or into which he shall carry or have in possession of said property so embezzled, stolen, or purloined, shall be punished therefor by imprisonment at hard labor in the penitentiary not exceeding five years, or by a fine not exceeding five thousand dollars, or both, at the discretion of the court before which he shall be convicted. (Act Mar. 3, 1875; 18 Stat., 479.)

411. Whoever shall receive, conceal, or aid in concealing, or shall have or retain in his possession with intent to convert to his own use or gain, any money, property, record, voucher, or valuable thing whatever, of the moneys, goods, chattels, records, or property of the United States, which has theretofore been embezzled, stolen, or purloined by any other person, knowing the same to have been so embezzled, stolen, or purloined, shall be fined not more than five thousand dollars, or imprisoned not more than five years, or both; and such person may be tried either before or after the conviction of the principal offender. (Act Mar. 4, 1909, 35 Stat., 1098.)

412. Whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of keeping accounts or records of any kind, shall, with intent to deceive, mislead, injure, or defraud the United States or any person, make in any such account or record any false or fictitious entry or record of any matter relating to or connected with his duties, or whoever with like intent shall aid or abet any such officer, clerk, agent, or other person in so doing; or whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of receiving, holding, or paying over moneys or securities to, for, or on behalf of the United States, or of receiving or holding in trust for any person any moneys or securities, shall, with like intent, make a false report of such moneys or securities, or whoever with like intent shall aid or abet any such officer, clerk, agent, or other person in so doing, shall

be fined not more than five thousand dollars, or imprisoned not more than ten years, or both. (Act Mar. 4, 1911, 36 Stat., 1355; G. O. 45, W. D., 1911.)

413. Bulletins of the War Department, containing the digest of opinions of the Judge Advocate General of the Army and the Attorney General and decisions of the Comptroller of the Treasury, are to be published monthly. All opinions and decisions coming to the notice of the Quartermaster General's Office which pertain to the business of the Quartermaster Corps will be incorporated in these bulletins.

The Navy Department issues a monthly publication entitled "Memoranda for the Information of the Officers of the Pay Corps, Commanding Officers of Ships, and Commandants of Stations," which embraces the decisions of the Comptroller of the Treasury pertaining to the Navy and Marine Corps. A copy of each issue of this publication will hereafter be furnished officers of the Quartermaster Corps, with sufficient additional copies for the offices of chief quartermasters and depot quartermasters.

The publications mentioned above and the quarterly and annual publications entitled "Decisions of the Comptroller of the Treasury," will afford officers and employees of the Quartermaster Corps the necessary means of keeping themselves informed with respect to opinions and decisions which may affect the business of the Quartermaster Corps.

Officers of the Quartermaster Corps are charged with the duty of having the publications in question noted by the employees on duty in their respective offices and of maintaining a file thereof in a place where they will be accessible for reference by all concerned.

414. Considerable time can often be saved by use of carbon paper and by making out and signing requisitions, estimates, bills of lading, pay rolls, purchase vouchers, and other vouchers, and papers with an indelible or copying pencil.

SERVICES.

415. Services furnished by the Quartermaster Corps, including pay of the Army, are classified as follows: Under Army Regulations and civil-service rules, services, including pay of the Army, pertaining to the Quartermaster Corps may be considered as of two general divisions, viz:

(a) Personal services, consisting of—

1. Pay of officers and enlisted men of the Army.
2. Mileage and traveling expenses.
3. Commutation of quarters.
4. Commutation of rations.
5. Pay of retired officers and enlisted men.
6. Travel allowance to enlisted men on discharge.
7. Six months' additional pay to beneficiaries.
8. Permanent employees (civilian).
9. Temporary employees (civilian).
10. Job employees (civilian).
11. Enlisted men on extra duty.
12. Rewards for apprehension of deserters.
13. Donations to discharged military convicts.

(b) Nonpersonal, consisting of services procured—

1. Under contract.
2. Under written proposal and written acceptance.
3. Under oral agreement (open market).
4. Transportation accounts.
5. Telegraph and cable accounts.
6. Interest on soldiers' deposits.
7. Payment of exchange by special disbursing agents.

For the purpose of these instructions the services enumerated in these two general divisions (personal and nonpersonal) are subdivided into classes as follows:

Class I.—Includes all services (personal and nonpersonal) necessary for and incident to the pay, supply equipment, subsistence, and shelter (except services of Class III) of troops in the field and garrison, mileage, and transportation of the Army and its supplies, which can be anticipated, and therefore estimated for in advance of the period for which required, and engaged by authority of the Secretary of War or the Quartermaster General for the entire or definite part of a fiscal year at fixed or agreed rates of compensation and for which apportionments of funds can be made by the Quartermaster General.

Class II.—Includes services, personal and nonpersonal, similar to those included in Class I, and for repairs to public building (A. R. 1017) lighting, heating, water and sewer systems, fire-protection apparatus, ovens and equipment pertaining to post and field bakeries, field ranges and equipment therefor, roads, walks, wharves, drainage, and improvement of grounds, not included in the annual estimates therefor, the place where and period during which required can not be anticipated, but which may be necessary, authorized by Army Regulations, general orders, or proper authority, and for the payment of which in the opinion of the Quartermaster General apportionment of funds can be made.

Class III.—Includes all services required as per annual estimates for—

(a) Repairs to public buildings, including furniture in officers' quarters and messes, window screens, screen doors, storm doors and sash, refrigerators, wall lockers, electric-bell systems, heating stoves, ranges, cooking stoves, steam-cooking systems, ovens and equipment pertaining to post and field bakeries, field

ranges and equipment therefor, and for repairs to the following within the building, viz: Plumbing, lighting systems and fixtures, steam, hot water or hot-air heating apparatus, and elevators.

(b) Repairs to and maintenance of lighting and heating systems exterior to buildings, including central plants pertaining thereto, ice and refrigerating plants.

(c) Repairs to and maintenance of sewer systems, including purification plants, crematories, and water systems, including reservoirs, and pumping plants.

(d) Repairs to roads, walks, wharves, drainage, and improvement of grounds.

(e) Repairs to flagstaffs, picket lines, corral and reservation fences, other fences, and shooting galleries and ranges.

Class IV.—Includes all other services, for which requests will be submitted through proper channels for the action of the Quartermaster General.

NOTE.—The foregoing classifications of services will be observed in preparing requisitions therefor.

416. Each requisition for supplies or services submitted will bear the number of the post or station from which it originates, followed by a serial number for the requisition. The serial number of the requisitions will begin with No. 1 for each fiscal year. The post and serial number as written will form a combined, distinctive, identifying number, which will be referred to in all matters pertaining to the requisition. Example: 102—15 would designate requisition No. 15, Fort Andrews, Mass.

417. Quartermasters of posts or stations to whom allotments are made to cover certain supplies or services will not submit requisitions for such supplies or services until allotments for the purpose have been received. Requisitions for supplies or services not covered by allotments may be made when necessary, and if approved, specific authority will be given or allotments issued to cover.

418. Class I services, nonpersonal, required at established posts and stations, remain approximately the same from year to year and therefore no special requisition is required. Before the commencement of a fiscal year, the department quartermaster sends out notices to the several posts and stations in his department calling for list of Class I services that will be needed during the coming fiscal year, with instructions to submit such list on a mimeograph form inclosed by him or to use Q. M. C. Form 171.

Q. M. C. Form No. 171 will be used by department quartermasters and by independent quartermasters for making estimates to the Quartermaster General of amounts required for Class I services, to be submitted annually not later than April 5, for established posts and stations.

When Class I services, nonpersonal, are required at newly established posts and stations, or at maneuver, mobilization, and concentration camps, ports of embarkation, and lines of communication, the quartermaster will submit request by letter for such Class I services, nonpersonal, as he will require.

419. When services only or supplies only are concerned a separate requisition complete in itself will be made for each class of services or supplies. Separate requisitions as to appropriations will not be required.

420. Requisitions for Class II services will be prepared in duplicate (Q. M. C. Form 160) and show in detail the kind of services and purposes for which required. Both copies of the requisition will be forwarded through proper channels to the department or other quartermaster from whom allotments are received. Where material and labor are both required in a job service, separate requisitions will not be submitted, but the material required and its cost will be shown separately from the services required and their cost.

421. When the department quartermaster approves a requisition for Class II services he will return both copies or transmit proper extracts thereof to the post quartermaster, with authority to engage the services and directions to report the cost, under each item number of the appropriation, with return of one copy of the requisition (or extract) when the services authorized have been completed.

422. Requisitions for Class IV services will be prepared as follows:

(1) In triplicate (Q. M. C. Form 160) by all posts and stations subordinate to department or other quartermasters. Two copies will be forwarded through proper channels to the office having jurisdiction over the stations submitting the requisitions, which office will make recommendations and forward both copies of the requisition to the Quartermaster General for final action. One copy of the requisition will be retained by the post or station making same.

(2) In triplicate by all independent posts or stations. Two copies will be forwarded through the post or station commander to the Quartermaster General for final action, one copy being retained by the post or station making same.

423. Class III services are furnished on annual estimates, and therefore no requisitions are required.

Use Q. M. C. Forms 415, 415a, and 415b.

424. Department or other quartermasters through whom requisitions are transmitted will carefully scrutinize them and recommend supply only of such articles or services as in their judgment are absolutely necessary for the subsistence, comfort, and equipment of the troops concerned.

425. Separate requisitions for supplies and services for harbor boats should be made, the name of the boat or boats for which the supplies are required being shown on the requisitions.

426. When requisitions for supplies or services are submitted by transport quartermasters to quartermasters at ports other than the home port, the number of the advice of apportionment¹ issued by the office of the Quartermaster General to which the supplies or services are chargeable will be stamped on the requisition by the transport quartermaster.

¹ Officers making allotments to transports will transmit this number to the transport quartermaster with the advice of allotment.

427. Quartermasters at ports other than the home ports of vessels of the transport service furnishing them supplies or services will render a report to the Quartermaster General, through the quartermaster of the home port, showing the cost of such services or supplies, giving the purpose.

Upon receipt of this report by the quartermaster of the home port, he will make the necessary charges against the advice of apportionment involved and forward the report to the Quartermaster General.

428. The general superintendents of the Army transport service and quartermasters at ports under whose direction transports and harbor boats pertaining to the transport service are assigned will take final action on all requisitions for supplies and services for which apportionments are made. Requisitions for supplies or services not covered by apportionments will be submitted for the action of the Quartermaster General.

429. Whoever works personally as a servant of the Government renders personal service under the meaning of section 3709 of the Revised Statutes. Personal services may be either skilled or unskilled may be rendered pursuant to informal agreement or contract, by individuals or firms, or their agents; but all consideration of material is excluded. (A. R. 519, 1913.)

PUBLIC MONEYS.

430. The use of moneys for purposes other than those for which appropriated, liquidation of liabilities of one fiscal year by use of moneys appropriated for another, and expenditures in a fiscal year of any sum in excess of appropriations for that year, or involving the Government in any contract for future payment of money in excess of appropriations, except as authorized in paragraph 515, Army Regulations, 1913, are prohibited. (A. R. 582, 1913.)

431. Funds will be supplied for purposes for which they are apportioned, allotted, or specifically authorized, and when furnished must be as a charge to an apportionment, allotment, or specific authority, the number of the advice of apportionment, advice of allotment, or date and file number of specific authority under which the funds are required must be quoted on an estimate for funds (Q. M. C. Form No. 34), except as provided for depot quartermasters for funds for replenishment of stock.

432. Chiefs of bureaus will see that funds in the hands of a disbursing officer are limited to his requirements for a brief period. (A. R. 583, 1913.)

433. Disbursing officers will not pay an account until it is due. In cases of contracts for the performance of service or delivery of articles, payment will not exceed the value of services rendered or articles actually delivered. (A. R. 585, 1913.)

434. Public money, subject to disbursement, coming into the hands of an officer from any source will be promptly placed by him to his credit with the Treasurer of the United States, or else transferred to a disbursing officer of that branch of the public service to which the money pertains. Exceptions to this rule are allowed in the cases and to the extent authorized by paragraph 587, Army Regulations, 1913, and in cases where an officer, when stationed on the extreme frontier or at a place far remote from depositaries, has been specially authorized by the Secretary of War to keep at his own risk such money as may be intrusted to him for disbursement. Money in hand, subject to disbursement, may be disbursed at once without being placed in depositaries if a payment is due. (A. R. 586, 1913.)

435. Hereafter officers intrusted with the disbursement of funds for the subsistence of the Army are hereby authorized to keep, at their own risk, in their personal possession for disbursement, such restricted amounts of subsistence funds for facilitating payments of small amounts to public creditors as shall from time to time be authorized by the Secretary of War. (Act Mar. 2, 1907; 34 Stat., 1166.)

436. Alaska disbursing officers are authorized to keep money in personal possession and to exchange their official checks for currency with the Post Office or Signal Corps. (G. O. 120, W. D., 1905.)

437. Recruiting officers and officers doing quartermaster duty at posts or independent stations are authorized to keep on hand, at their own risk, moneys pertaining to the appropriation "Supplies, services and transportation, Quartermaster Corps," in such restricted amounts as may be necessary for facilitating payments of small amounts to public creditors.

When it becomes necessary to draw a check for obtaining subsistence funds to be kept in personal possession, the officer will draw it in his own favor and enter under the heading thereon, "Object for which drawn," or "On account of," the following: "To hold funds in personal possession under A. R. 587." Such checks will not be stated to be for "payments under \$20." (A. R. 587, 1913.)

438. All amounts of money held at the end of each fiscal year by the Treasurer, an assistant treasurer, or a designated depositary, credited to a disbursing officer whose account has remained unchanged, either by deposit or payment, for the space of three years, shall be covered into the Treasury, to be placed to the credit of such officer, if it be found that he is entitled to the credit. (A. R. 590, 1913.)

439. No officer disbursing money for the military service, or directing the disbursement thereof, shall be concerned individually, directly or indirectly, in the purchase or sale of any article intended for, used by, or pertaining to the department of the public service in which he is engaged. (A. R. 591, 1913.)

440. No officer or clerk of a disbursing officer shall be interested in the purchase of any soldier's certificate of pay due or any other claim against the United States. (A. R. 592, 1913.)

NOTE.—But when an officer purchases final statements as an accommodation to the soldier, and not himself profiting thereby, payment will be admitted on the officer's certificate to the facts.

441. If any disbursing officer shall bet at cards or any game of hazard, his commanding officer will suspend his functions, require him to turn over all public funds in his keeping, and will immediately report the case to the proper bureau of the War Department. He will also report the case to the department commander, who will at once convene a court-martial for the trial of the officer. (A. R. 563, 1913.)

442. Chiefs of bureaus, in notifying officers of remittances, will inform them of the amount remitted under each head of appropriation, giving the designation by fiscal years when necessary. (A. R. 621, 1913.)

443. When an article purchased is not named in the appropriation act, the purpose for which it is intended determines the appropriation from which payment is made. (A. R. 624, 1913.)

444. All public funds on hand at the close of a fiscal year, except those required to pay outstanding liabilities incurred during such year (a schedule of which will, if possible, accompany the last account current for the year), and except balances in cash in the hands of the disbursing officers of the Quartermaster Corps in the Philippine Islands, Alaska, and in other places outside of the continental limits of the United States, who are located at points remote from depositories, and appropriations not limited to any fiscal year or years, will be deposited to the credit of the Treasurer of the United States and the disbursing officer's account closed by a credit for such deposit. In case of funds in cash in the hands of disbursing officers of said corps who come within the foregoing exception, said officers will, at the close of business on the 30th day of June each year, or as soon thereafter as possible, inform the department quartermaster of the department in which they are serving, or, if not under the jurisdiction of a department quartermaster, inform the Quartermaster General directly of the amount of cash in their hands in excess of what is needed to pay outstanding liabilities, and that they will credit and charge themselves on their account current for June and July, respectively, with such amount as transferred from the old to the new fiscal year appropriations. Upon receipt of this information in each case the department quartermaster will make a debit entry on his account current for the amount under the former fiscal year and a corresponding credit entry under the latter fiscal year for the purpose of adjusting the disbursing officer's fiscal year appropriation account, thus accomplishing the same result as if an actual transfer of funds had taken place. The Quartermaster General will arrange to have similar action taken in each case reported to him directly. Where an account is closed in the manner above described, the balance in cash in the officer's hands should be counted, wherever practicable, by three disinterested persons and their certificates as to its correctness should accompany the account current. (A. R. 625, 1913.)

445. Disbursing officers, except those serving in the Philippine Islands, will not settle with heirs, executors, or administrators except by authority of the proper bureau of the War Department, and upon accounts that have been duly audited and certified by the proper accounting officers of the Treasury.

In the Philippine Islands disbursing officers may settle directly with executors or administrators upon accounts accruing in those islands, which are accompanied by the duly attested copies of the decrees appointing said executors or administrators, in conformity with the civil laws of the archipelago governing such matters. The settlement thus made by any disbursing officer is, however, subject to review by the accounting officers of the Treasury when his accounts shall come before them for adjustment. (A. R. 662, 1913.)

446. An officer will have credit for an expenditure of money made in obedience to the order of his commanding officer. Every order issued by any military authority which may cause an expenditure of money in a staff department will be given in writing. One copy thereof will be forwarded by the officer receiving it to the head of his department, and the other will be filed by the disbursing officer with his voucher for the disbursement. If the expenditure be disallowed it will be charged to the officer who ordered it. (A. R. 653, 1913.)

The provision that "an officer will have credit for an expenditure of money made in obedience to an order of his commanding officer" does not authorize the accounting officers to credit an expenditure made in contravention of law. (7 Comp., 268, Dec. 10, 1900.) (Case Lt. J. S. Cator, 2d N. C. Inf.)

447. If a payment made on the certificate of an officer as to the facts is afterwards disallowed for error of fact in the certificate, it will pass to the credit of the disbursing officer and be charged to the officer who gave the certificate; but the disbursing officer can not protect himself in an erroneous payment made without due care by charging lack of care against the officer who gave the certificate. (A. R. 654, 1913.)

448. Civil engineers, clerks, inspectors, storekeepers, packers, watchmen, messengers, teamsters, mechanics, and laborers will, as a rule, be engaged by the month, day, or piece, and paid at the end of each calendar month. They will be designated upon the rolls in the capacity in which employed and at the rates established. When discharged and not paid, certified statements will be given them. (A. R. 730, 1913.)

449. Copies of all important communications from a bureau of the War Department to a disbursing officer on the staff of a department commander, which concern service in such department, will be sent direct to the department commander. (A. R. 745, 1913.)

450. The personal effects of military prisoners who have escaped from confinement, except such as possess some special value as keepsakes, may be disposed of by sale as in the case of effects of deceased soldiers, and the proceeds thereof, together with any money left by the prisoner in the hands of the company commander, be turned over to a quartermaster, who should account for the same in the manner provided for quartermasters' collections. The officer will take the quartermaster's receipt for the amount paid him and forward the same to the Auditor for the War Department. (A. R. 940, 1913.)

A reward of \$50 will be paid for the apprehension and delivery to the proper military authorities of a military post of an escaped military prisoner. (A. R. 121, 1913.)

451. Transportation by express, when in excess of cost by ordinary freight, must be limited to emergencies and shipments of delicate instruments, public funds, and other public property of such small weight or dimensions as is likely to be damaged or lost when shipped by ordinary freight. Vouchers in payment must show the emergency or the character of the package transported and authority for such transportation. In making shipments of funds a quartermaster will receipt only for so many sealed packages said to contain so much public money. When an absent disbursing officer sends his check to the order of the quartermaster requesting him to express the amount named therein, the latter will receipt for the actual amount to be transported. In case of loss of funds by unavoidable accident the shipping officer will not be held responsible, and the officer accountable for the funds must seek relief through application to the Court of Claims or to Congress. (A. R. 1142, 1913, as changed by C. A. R. 49, 1916.)

452. Officers charged with the care and custody of the effects of deceased soldiers are required, under the provisions of the one hundred and twenty-seventh article of war, to deliver the same, or the net proceeds thereof, to the legal representatives of the deceased. Should the effects of a deceased soldier not be claimed within a reasonable time they will be sold by a council of administration under the authority of the post commander, and the proceeds transferred to the deceased soldier's immediate commander, by whom they will be deposited with a quartermaster to the credit of the United States. Duplicate receipts will be taken, one of which will be sent directly to The Adjutant General of the Army and the other retained with the appropriate records. The quartermaster's receipt for the money deposited as above will clearly specify the nature of the deposit, and the officer responsible will furnish the quartermaster with the necessary information. There is no authority for officers to pay the debts of deceased soldiers. Watches, trinkets, personal papers, and keepsakes will not be sold, but will be labeled with the name, rank, and organization of the owner, and sent directly to The Adjutant General of the Army to be forwarded to the Auditor for the War Department for the benefit of those legally entitled to them. Clothing effects will not be sent to The Adjutant General of the Army nor to the Auditor for the War Department.

The foregoing provision will also apply, as far as practicable, in the cases of deceased soldiers on the retired list of the Army whose effects may be under the control of the military authorities. (A. R. 163, 1913.)

453. The principles enunciated in decisions of the comptroller are applicable to all cases arising under the statutes therein construed, whether occurring before or after the date of the decision. (12 Comp., 745, June 8, 1906.)

But where payments, not expressly forbidden by law, were made in good faith, in accordance with regulations and long-continued practice, the disbursing officer should be allowed credits for those made prior to date of decision. (Comp., Feb. 9, 1907, Navy Cir. 72, 1907.)

454. Upon well-settled principles an opinion or decision could not be authority for a point neither made nor discussed nor directly decided and only incidentally involved therein. (Repts. U. S. Supreme Court, vol. 208, p. 37.)

455. No officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation, in any form whatever, for the disbursement of public money, or for any other service or duty whatever, unless the same is authorized by law and the appropriations therefor explicitly state that it is for such additional pay, extra allowance, or compensation. (R. S., 1765.)

456. Every officer of the United States concerned in the disbursement of the revenues thereof, who carries on any trade or business in the funds or debts of the United States or of any State, or in any public property of either, shall be deemed guilty of a misdemeanor and punished by a fine of \$3,000, and shall, upon conviction, be removed from office and forever thereafter be incapable of holding office under the United States. (R. S., 1788.)

457. It shall be the duty of every disbursing officer having any public money intrusted to him for disbursement to deposit the same with the Treasurer or some one of the assistant treasurers of the United States, and to draw for the same only as it may be required for payments to be made by him in pursuance of law (and draw for the same only in favor of the persons to whom payment is made); and all transfers from the Treasurer of the United States to a disbursing officer shall be by draft or warrant on the Treasury or an assistant treasurer of the United States. In places, however, where there is no treasurer or assistant treasurer the Secretary of the Treasury may, when he deems it essential to the public interest, specially authorize in writing the deposit of such public money in any other public depository, or in writing authorize the same to be kept in any other manner, and under such rules and regulations as he may deem most safe and effectual to facilitate the payments to public creditors. (R. S., 3630.)

458. Whenever any person accountable for public money neglects or refuses to pay into the Treasury the sum or balance reported to be due to the United States upon the adjustment of his account the Comptroller of the Treasury shall institute suit for the recovery of the same, adding to the sum stated to be due on such account the commissions of the delinquent, which shall be forfeited in every instance where suit is commenced and judgment obtained thereon, and an interest of 6 per cent per annum from the time of receiving the money until it shall be repaid into the Treasury. (R. S., 3624.)

459. All public officers of whatsoever character are required to keep safely, without loaning, using, depositing in banks, or exchanging for other funds than as specially allowed by law, all the public money collected by them or otherwise at any time placed in their possession and custody till the same is ordered by the proper department or officer of the Government to be transferred or paid out; and when such orders for transfer or payment are received, faithfully and promptly to make the same as directed, and to do and

perform all other duties as fiscal agents of the Government which may be imposed by any law or by any regulation of the Treasury Department made in conformity to law. (R. S., 3639.)

460. No exchange of funds shall be made by any disbursing officer or agent of the Government of any grade or denomination whatever or connected with any branch of the public service, other than exchange for gold, silver, United States notes, and national-bank notes; and every such disbursing officer, when the means for his disbursements are furnished to him in gold, silver, United States notes, or national-bank notes, shall make his payments in the moneys so furnished, or, when they are furnished to him in drafts, shall cause those drafts to be presented at their place of payment and properly paid according to law, and shall make his payments in the moneys so received for the drafts furnished, unless in either case he can exchange the means in his hands for gold and silver at par. And it shall be the duty of the head of the proper department immediately to suspend from duty any disbursing officer or agent who violates the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation and all the circumstances accompanying the same and within the knowledge of the Secretary, to the end that such officer or agent may be promptly removed from office or restored to his trust and the performance of his duties, as the President may deem just and proper. (R. S., 3651.)

461. No officer of the United States shall, either directly or indirectly, sell or dispose of to any person, for a premium, any Treasury note, draft, warrant, or other public security not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security in his hands for disbursement, without making return of such premium and accounting therefor by charging the same in his accounts to the credit of the United States, and any officer violating this section shall be forthwith dismissed from office. (R. S., 3652.)

462. All sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made, and for no other. (R. S., 3678.)

463. No executive department or other Government establishment of the United States shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract or other obligation for the future payment of money in excess of such appropriations unless such contract or obligation is authorized by law. Nor shall any department or any officer of the Government accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of human life or the destruction of property. All appropriations made for contingent expenses or other general purposes, except appropriations made in fulfillment of contract obligations expressly authorized by law, or for objects required or authorized by law without reference to the amounts annually appropriated therefor, shall on or before the beginning of each fiscal year be so apportioned by monthly or other allotments as to prevent expenditures in one portion of the year which may necessitate deficiency or additional appropriations to complete the service of the fiscal year for which said appropriations are made; and all such apportionments shall be adhered to and shall not be waived or modified except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment, but this provision shall not apply to the contingent appropriations of the Senate or House of Representatives; and in case said apportionments are waived or modified as herein provided, the same shall be waived or modified in writing by the head of such executive department or other Government establishment having control of the expenditure, and the reasons therefor shall be fully set forth in each particular case and communicated to Congress in connection with estimates for any additional appropriations required on account thereof. Any person violating any provision of this section shall be summarily removed from office and may also be punished by a fine of not less than \$100 or by imprisonment for not less than one month. (R. S., 3679, amended by act Feb. 27, 1906 (34 Stat., 40); G. O. 69, 1906.)

464. No accounting or disbursing officer of the Government shall allow or pay any account or charge whatever, growing out of, or in any way connected with, any commission or inquiry, except courts-martial or courts of inquiry in the military or naval service of the United States until special appropriations shall have been made by law to pay such accounts and charges. This section, however, shall not extend to the contingent fund connected with the foreign intercourse of the Government, placed at the disposal of the President. (R. S., 3681.)

465. No moneys appropriated for contingent, incidental, or miscellaneous purposes shall be expended or paid for official or clerical compensation. (R. S., 3682.)

466. All balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year and remaining unexpended at the expiration of each fiscal year shall only be applied to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year; and balances not needed for such purposes shall be carried to the surplus fund. This section, however, shall not apply to appropriations known as permanent or indefinite appropriations. (R. S., 3690.)

467. All balances of appropriations which shall have remained on the books of the Treasury, without being drawn against in the settlement of accounts, for two years from the date of the last appropriation made by law shall be reported by the Secretary of the Treasury to the Auditor of the Treasury, whose duty it is to settle accounts thereunder, and the auditor shall examine the books of his office; and if it appears that such balances will not be required for this purpose, then the Secretary may include such balances in his surplus-fund warrant, whether the head of the proper department shall have certified that it may be carried into the General Treasury or not. But no appropriation for the payment of the interest

or principal of the public debt, or to which a longer duration is given by law, shall be thus treated. (R. S., 3691.)

468. Every person having charge, possession, or custody, or control of any money or other public property used or to be used in the military service, who, with intent to defraud the United States or willfully to conceal such money or other property, delivers, or causes to be delivered, to any person having authority to receive the same any amount of such money or other property less than that for which he received a certificate or took a receipt, shall be imprisoned at hard labor for not more than five years, or fine not more than \$5,000. (R. S., 5438, amended by act May 30, 1906, 35 Stat., 555.)

469. Every officer of the United States and every person acting for or on behalf of the United States in any official capacity under or by virtue of the authority of any department or office of the Government thereof who asks, accepts, or receives any money or any contract, promise, undertaking, obligation, gratuity, or security for the payment of money or for the delivery or conveyance of anything of value with the intent to have his decision or action on any question, matter, cause, or proceeding which may at any time be pending or which may be by law brought before him in his official capacity or in his place of trust or profit, influenced thereby, shall be punished by a fine of not more than three times the amount asked, accepted, or received, and by imprisonment not more than three years; and if he hold any place of profit or trust shall forfeit his office or place and shall thereafter be forever disqualified from holding any office of honor, trust, or profit under the United States. (R. S., 5500, 5501, and 5502.)

470. The Secretary of the Treasury shall cause all unexpended balances of appropriations which shall have remained upon the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury. (Act June 20, 1874 (18 Stat., 110); G. O. 68, 1874.)

NOTE.—The "two fiscal years" is interpreted by the Treasury Department to mean "two years exclusive of a current fiscal year." Therefore the Quartermaster Corps has available at all times appropriations for three full fiscal years.

471. All moneys heretofore appropriated for the construction of public buildings and now remaining to the credit of the same on the books of the Treasury Department, or which may hereafter be appropriated for such buildings, shall remain available until the completion of the work for which they are or may be appropriated. And upon the final completion of each of any of said buildings, and the payment of all outstanding liabilities therefor, the balance or balances remaining shall be immediately covered into the Treasury. (Act June 23, 1874, 18 Stat., 275.)

472. So much of the appropriation for subsistence of the Army as may be necessary may be applied to the purchase of subsistence stores for sale to officers for the use of themselves and their families and to commanders of companies or other organizations, for the use of the enlisted men of their companies or organizations. (Act Mar. 3, 1875, 18 Stat., 410.)

Hereafter all moneys arising from sales of subsistence supplies or stores, authorized by law and regulations, shall be covered into the Treasury to the credit of the proper appropriation and shall remain available throughout the fiscal year following that in which the sales were effected, for the purposes of that appropriation from which such supplies or stores were authorized to be supplied at the time of the sales. (Act Apr. 27, 1914, 38 Stat., 361.)

473. Hereafter no money appropriated for the support of the Army shall be expended for post gardens or exchanges, but this proviso shall not be construed to prohibit the use by post exchanges of public buildings or public transportation when, in the opinion of the Quartermaster General, not required for other purposes. (Act July 16, 1892, 27 Stat., 178.)

474. Whenever the Court of Claims ascertains the facts of any loss by any paymaster, quartermaster, commissary of subsistence, or other disbursing officer, in the cases hereinbefore provided, to have been without fault or negligence on the part of such officer, it shall make a decree setting forth the amount thereof, and upon such decree the proper accounting officers of the Treasury shall allow to such officer the amount so decreed as a credit in the settlement of his accounts. (Act July 31, 1894, 28 Stat., 210.)

475. Hereafter no part of the public moneys, or of any appropriation heretofore or hereafter made by Congress, shall be used for the payment of compensation or expenses of any commission, council, board, or other similar body, or any members thereof, or for expenses in connection with any work or the results of any work or action of any commission, council, board, or other similar body, unless the creation of the same shall be or shall have been authorized by law; nor shall these be employed by detail, hereafter or heretofore made, or otherwise, personal services from any executive department or other Government establishment in connection with any such commission, council, board, or other similar body. (Act Mar. 4, 1909, 35 Stat., 1097.)

476. Whoever, being an officer, clerk, agent, employee, or other person charged with the payment of any appropriation made by Congress, who shall pay to any clerk or other employee of the United States a sum less than that provided for by law, and require such employee to receipt or give a voucher for an amount greater than that actually paid to and received by him, is guilty of embezzlement, and shall be fined in double the amount so withheld from any employee of the Government and imprisoned not more than two years. (Sec. 86, act Mar. 4, 1909, 35 Stat., 1106.)

477. Whoever, being a disbursing officer of the United States, or a person acting as such, shall in any manner convert to his own use, or loan with or without interest, or deposit in any place or in any manner, except as authorized by law, any public money intrusted to him; or shall, for any purpose not prescribed by law, withdraw from the Treasurer or any Assistant Treasurer, or any authorized depository, or transfer or apply any portion of the public money intrusted to him, shall be deemed guilty of an embezzlement of

the money so converted, loaned, deposited, withdrawn, transferred, or applied, and shall be fined not more than the amount embezzled, or imprisoned not more than ten years, or both. (Act Mar. 4, 1909, 35 Stat., 1105.)

478. Every officer or other person charged by any act of Congress with the safekeeping of the public moneys, who shall loan, use, or convert to his own use, or shall deposit in any bank or exchange for other funds, except as specially allowed by law, any portion of the public moneys intrusted to him for safekeeping, shall be guilty of embezzlement of the money so loaned, used, converted, deposited, or exchanged, and shall be fined in a sum equal to the amount of money so embezzled and imprisoned not more than ten years. (Act Mar. 4, 1909, 35 Stat., 1105.)

479. Whoever, having money of the United States in his possession or under his control, shall fail to deposit it with the Treasurer, or some Assistant Treasurer, or some public depository of the United States, when required so to do by the Secretary of the Treasury, or the head of any other proper department, or by the accounting officers of the Treasury, shall be deemed guilty of embezzlement thereof and shall be fined in a sum equal to the amount of money embezzled and imprisoned not more than ten years. (Act Mar. 4, 1909, 35 Stat., 1105.)

480. The provisions of the five preceding sections (sec. 87-91, act Mar. 4, 1909) shall be construed to apply to all persons charged with the safekeeping, transfer, or disbursement of the public money, whether such persons be indicted as receivers or depositaries of the same. (Act Mar. 4, 1909, 35 Stat., 1105.)

481. Upon the trial of any indictment against any person for embezzling public money under any provision of the six preceding sections (secs. 87-92, act Mar. 4, 1909) it shall be sufficient evidence, *prima facie*, for the purpose of showing a balance against such person, to produce a transcript from the books and proceedings of the Treasury, as required in civil cases, under the provisions for the settlement of accounts between the United States and receivers of public moneys. (Act Mar. 4, 1909, 35 Stat., 1105.)

482. The refusal of any person, whether in or out of office, charged with the safekeeping, transfer, or disbursement of the public money to pay any draft, order, or warrant, drawn upon him by the proper accounting officer of the Treasury, for any public money in his hands belonging to the United States, no matter in what capacity the same may have been received, or may be held, or to transfer or disburse any such money promptly upon the legal requirement of any authorized officer, shall be deemed, upon the trial of any indictment against such person for embezzlement, *prima facie* evidence of such embezzlement. (Act Mar. 4, 1909, 35 Stat., 1105.)

483. If any officer charged with the disbursement of the public moneys accepts, receives, or transmits to the Treasury Department, to be allowed in his favor, any receipt or voucher from a creditor of the United States, without having paid to such creditor in such funds as the officer received for disbursement, or in such funds as he may be authorized by law to take in exchange, the full amount specified in such receipt or voucher, every such act is an act of conversion by such officer to his own use of the amount specified in such receipt or voucher. (Act Mar. 4, 1909, 35 Stat., 1105.)

484. Whoever, being an officer of the United States, shall knowingly contract for the erection, repair, or furnishing of any public building, or for any public improvement, to pay a larger amount than the specific sum appropriated for such purpose, shall be fined not more than \$2,000, and imprisoned not more than two years. (Act Mar. 4, 1909, 35 Stat., 1105.)

485. Every officer who neglects or refuses to make any return or report which he is required to make at stated times by any act of Congress or regulation of the Department of the Treasury, other than his accounts, within the time prescribed by such act or regulation, shall be fined not more than \$1,000. (Act Mar. 4, 1909, Criminal Code.)

486. Whoever, being a public officer or other person authorized by any law of the United States to make or give a certificate or other writing, shall knowingly make and deliver as true such a certificate or writing, containing any statement which he knows to be false, in a case where the punishment thereof is not elsewhere expressly provided by law, shall be fined not more than \$500, or imprisoned not more than one year or both. (Act Mar. 4, 1909, 35 Stat., 1105.)

487. Whoever, being an officer of the United States, or a person holding any place of trust or profit, or discharging any official function under, or in connection with any executive department of the Government of the United States, * * * shall act as an agent or attorney for prosecuting any claim against the United States, or in any manner, or by any means, otherwise than in discharge of his proper official duties shall aid or assist in the prosecution or support of any such claim or receiving any gratuity, or any share of or interest in any claim from any claimant against the United States, with intent to aid or assist, or in consideration of having aided or assisted, in the prosecution of such claim, shall be fined not more than \$5,000, or imprisoned not more than one year, or both. (Act Mar. 4, 1909, 35 Stat., 1105.)

488. Whoever, being an officer of the United States, or a person acting for or on behalf of the United States, in any official capacity, under or by virtue of the authority of any department or office of the Government thereof, or whoever, being an officer or person acting for or on behalf of either House of Congress, or of any committee of either House, or of both Houses thereof, shall ask, accept, or receive any money, or any contract, promise, undertaking, obligation, gratuity, or security for the payment of money, or for the delivery or conveyance of anything of value, with intent to have his decision or action on any question, matter, cause, or proceeding which may at any time be pending, or which may by law be brought before him in his official capacity, or in his place of trust or profit, influenced thereby, shall be fined not more than three times the amount of money or value of the thing so asked, accepted, or received, and imprisoned not more than three years; and shall, moreover, forfeit his office or place and thereafter be forever disqualified

from holding any office of honor, trust, or profit under the Government of the United States. (Act Mar. 4, 1909, 35 Stat., 1105.)

490. Hereafter all moneys arising from disposition of serviceable quartermaster's supplies or stores authorized by law and regulations, shall remain available throughout the fiscal year following that in which the disposition was effected, for the purposes of that appropriation from which such supplies were authorized to be supplied at the time of the disposition. (Act Mar. 23, 1910, 36 Stat., 257.)

490. No money appropriated by this or any other act shall be expended for membership fees or dues of any officer or employee of the United States or of the District of Columbia in any society or association or for expenses of attendance of any person at any meeting or convention of members of any society or association, unless such fees, dues, or expenses are authorized to be paid by specific appropriations for such purposes or are provided for in express terms in some general appropriation. (Act June 26, 1912.)

491. No specific or indefinite appropriation made hereafter in any regular annual appropriation act shall be construed to be permanent or available continuously without reference to a fiscal year unless it belongs to one of the following five classes: "Rivers and harbors," "Lighthouses," "Fortifications," "Public buildings," and "Pay of the Navy and Marine Corps," last specifically named in and excepted from the operations of the provisions of the so-called "covering-in act," approved June twentieth, eighteen hundred and seventy-four, or unless it is made in terms expressly providing that it shall continue available beyond the fiscal year for which the appropriation act in which it is contained makes provision. (Act Aug. 24, 1912, 37 Stat., 487.)

492. The following extract is from the act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1914, and for other purposes, approved March 4, 1913:

"SEC. 4. That section seven of the general deficiency appropriation act approved August twenty-sixth, nineteen hundred and twelve, is amended to read as follows:

"SEC. 7. That no part of any money contained herein or hereafter appropriated in lump sum shall be available for the payment of personal services at a rate of compensation in excess of that paid for the same or similar services during the preceding fiscal year; nor shall any person employed at a specific salary be hereafter transferred and hereafter paid from a lump-sum appropriation a rate of compensation greater than such specific salary, and the heads of departments shall cause this provision to be enforced: *Provided*, That this section shall not apply to mechanics, artisans, their helpers and assistants, laborers, or any other employees whose duties are of similar character and required in carrying on the various manufacturing or constructing operations of the Government."

In submitting a recommendation for increase of compensation, to be paid from a lump appropriation, bureau chiefs will state whether the employee is within the excepted class of the proviso, or, if not, whether he is outside the general prohibition of the above-quoted law. (Bull. 12, W. D., 1913.)

493. No part of any money appropriated in this or any other act shall be used for compensation or payment of expenses of accountants or other experts in inaugurating new or changing old methods of transacting the business of the United States or the District of Columbia unless authority for employment of such service or payment of such expenses is stated in specific terms in the act making provision therefor, and the rate of compensation for such services or expenses is specifically fixed therein, or be used for compensation of or expenses for persons aiding or assisting such accountants or other experts, unless the rate of compensation of or expenses for such assistants is fixed by officers or employees of the United States or District of Columbia having authority to do so, and such rates of compensation or expenses so fixed shall be paid only to the person so employed. (Act Apr. 6, 1914, 38 Stat., 335.)

494. Hereafter no part of this or any other appropriation shall be expended for defraying expenses of officers, enlisted men, or horses in attending or taking part in horse shows or horse races; but nothing in this proviso shall be held to apply to the officers, enlisted men, and horses of any troop, battery, or company which shall, by order or permission of the Secretary of War, and within the limits of the United States, attend any horse show or any State, county, or municipal fair, celebration, or exhibition. (Act Apr. 27, 1914.)

495. That, under such regulations as the Secretary of War may prescribe, educational institutions to which an officer of the Army is detailed as professor of military science and tactics may purchase from the War Department for cash, for the use of their military students, such stores, supplies, material of war, and military publications as are furnished to the Army, such sales to be at the price listed to the Army with the cost of transportation added: *Provided*, That all moneys received from the sale of stores, supplies, material of war, and military publications to educational institutions to which an officer of the Army is detailed as professor of military science and tactics shall respectfully revert to that appropriation out of which they were originally expended and shall be applied to the purposes for which they are appropriated by law. (Act July 17, 1914, 38 Stat., 512.)

496. That it shall not be lawful hereafter to pay to any person employed in the service of the United States under any general or lump sum appropriation any sum additional to the regular compensation received for or attached to any employment held prior to an appointment or designation as acting for or instead of an occupant of any other office or employment. This provision shall not be construed as prohibiting regular and permanent appointments by promotion from lower to higher grades of employments. (Sundry civil act, Aug. 1, 1914, Ch. K, W. D., 1914.)

497. That no part of any money appropriated by this act shall be used during the fiscal year nineteen hundred and sixteen for the purchase of any typewriting machine at a price in excess of the lowest price

paid by the Government of the United States for the same make and substantially the same model of machine during the period of the fiscal years nineteen hundred and thirteen and nineteen hundred and fourteen; such price shall include the value of any typewriting machine or machines given in exchange, but shall not apply to special prices granted on typewriting machines used in schools of the District of Columbia or of the Indian Service. (Sundry civil act, Mar. 3, 1915.)

NOTE.—Substantially the same provision appears in the legislative act of March 4, 1915. This first appeared in the sundry civil act of August 1, 1914.

498. That hereafter when one bureau of the War or Navy Departments procures, by purchase or manufacture, stores or material of any kind or performs any service for another bureau of such departments, the funds of the bureau or department for which the stores or material are to be procured or the service performed may be placed subject to the requisition of the bureau or department making the procurement or performing the service for direct expenditure by it: *Provided*, That when the stores being procured are for current issue during the year, stores of equal value may be issued from stock on hand in place of any of those aforesaid. (Army act, Mar. 4, 1915.)

499. That all the money hereinbefore appropriated under the titles Subsistence of the Army, regular supplies, Quartermaster Corps; incidental expenses, Quartermaster Corps; transportation of the Army and its supplies, water and sewers at military posts, and Clothing and camp and garrison equipage shall be disbursed and accounted for by officers and agents of the Quartermaster Corps as "Supplies, services, and transportation, Quartermaster Corps," and for that purpose shall constitute one fund: *Provided further*, That hereafter funds appropriated for support of the Army may be used for the procurement of supplies to be held in store for issue to the Army during subsequent fiscal years. (Army act, Mar. 4, 1915.)

500. No part of the appropriations made in this bill shall be available for the salary or pay of any officer, manager, superintendent, foreman, or other person having charge of the work of any employee of the United States Government while making or causing to be made, with a stop watch or other time-measuring device, a time study of any job of any such employee between the starting and completion thereof or of the movements of any such employee while engaged upon such work; nor shall any part of the appropriations made in this bill be available to pay any premium or bonus or cash reward to any employee in addition to his regular wages, except for suggestions resulting in improvements or economy in the operation of any Government plant; and no claim for services performed by any person while violating this proviso shall be allowed. (Army appropriation act, Mar. 4, 1915.)

501. That the reappropriation and diversion of the unexpended balance of any appropriation to a purpose other than that for which it was originally made shall be construed and accounted hereafter as a new appropriation and the unexpended balance shall be reduced by the sum proposed to be so diverted. (Deficiency act, Mar. 4, 1915.)

502. An act takes effect on the date of its approval, and payments made in contravention of that act can not be credited to a disbursing officer in the settlement of his accounts, although he was serving at a distant point where he could have no knowledge of the act. (Comp., Aug. 29, 1902, Cir. 44, A. G. O., 1902.)

503. A disbursing officer is not authorized to pay bills for newspaper advertising when he is satisfied that the price exceeds the commercial rates charged to private individuals, with the usual discounts, notwithstanding the affidavit of the proprietor of the newspaper to the contrary. (1 Comp., 312.)

504. The law provides that unexpended balances of appropriations made for the service of the fiscal year shall, after the expiration of three full fiscal years, be carried to surplus funds. When three full years have elapsed from the beginning of the fiscal year, no indebtedness of that fiscal year may legally be paid from balances of appropriations made therefor, consequently when the end of such three-year period is approaching, effort should be made to have all indebtedness of such fiscal year settled. After such three-year period has elapsed from the beginning of a fiscal year, no funds of that fiscal year should be estimated for. Any accounts unpaid after the three-year period when presented and properly prepared should be forwarded to the Quartermaster General's office for settlement by the accounting officers of the Treasury from funds to be provided by the Congress.

505. No officer, clerk, or employee in the executive service of the Government, who is also a notary public, shall charge or receive any compensation whatever for performing any notarial act for an officer, clerk, or employee of the Government in his official capacity, or for any person when in the case of such person the act is performed during the hours of such notary's service to the Government. Disobedience of this order shall be ground for immediate dismissal from the service.

This order shall not apply to oaths of disinterestedness or other oaths required to be made by law, provided that the work in connection therewith is not performed during office hours. For the purpose of this order, the expression "office hours" shall be construed to include the half hour allowed each working day for luncheon. (Cir. 98, W. D., 1908.)

506. Department or depot quartermasters may transfer accountability for funds to the commissioned assistants in charge of finance and accounting divisions of their respective offices. Such assistants should submit estimates of funds in their names. Estimates of funds in each case to be approved by the respective depot quartermasters before submittal to the Quartermaster General. Requisition will be made by the Quartermaster General on the Treasury for deposit of funds to the credit of the officer making the estimate and not to the depot quartermaster. Department or depot quartermasters must be responsible, however, for the proper conduct of the financial affairs of their respective offices.

507. There is no authority of law or regulations permitting the expenditure of funds of the Quartermaster Corps for binding general orders and circulars. (Q. M. G. O., Ind., Nov. 15/09—224957.)

508. Officers making disbursements must personally supervise every voucher paid by them, and either see that all checks or other funds actually reach the persons to whom they are payable or adopt proper measures to insure their delivery. Payments may be made only to the persons to whom the money was originally due.

509. Information having reached the War Department that funds appropriated for certain purposes have been applied to other purposes and vouchers stated which did not correctly describe the object for which the money was expended, the attention of all disbursing officers of the Army is directed to section 3678, Revised Statutes of the United States, which provides that—

"All sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made, and for no others," and to the act of Congress approved March 4, 1911, which provides—

"That whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of keeping accounts or records of any kind, shall, with intent to deceive, mislead, injure, or defraud the United States or any person, make in any such account or record any false or fictitious entry or record of any matter relating to or connected with his duties, or whoever with like intent shall aid or abet any such officer, clerk, agent, or other person in so doing; or whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of receiving, holding, or paying over moneys or securities to, for, or on behalf of the United States, or of receiving or holding in trust for any person any moneys or securities, shall, with like intent, make a false report of such moneys or securities, or whoever with like intent shall aid or abet any such officer, clerk, agent, or other person in so doing, shall be fined not more than five thousand dollars, or imprisoned not more than ten years, or both."

Scrupulous care will be exercised by all officers, enlisted men, and civilians whose duties pertain to the disbursement of public funds, to the end that the law be strictly observed and that a practice so dangerous and so fraught with possibilities of wrongdoing be stopped. (G. O. 9, W. D., 1914.)

510. A clerk in a United States local land office was suspended from duty without pay pending the investigation of charges against him involving an assault upon the register of the office. He was acquitted of the charge of felonious assault after trial before a jury. He was then, by order of the Commissioner of the General Land Office, restored to duty and transferred to another office. The commissioner directed that his salary be paid from and including the date of suspension.

Held, that where an employee has been legally suspended without pay by authority of the head of a department pending investigation of charges, and after the investigation an order is issued restoring him to duty with pay from date of suspension, such order will not be construed as operating retroactively to entitle the employee to pay during such period. See case of Lounsberry, 11 Comp. 66. (30 Comp. 605, Jan. 16, 1914.) (Bull. 20, W. D., 1914.)

511. Transport quartermasters or agents will take advantage of every opportunity to transfer all surplus funds to officers of the Quartermaster Corps.

Quartermasters on seagoing transports are authorized, when necessary, to keep in their personal possession, at their own risk, not to exceed \$4,500 subsistence funds.

512. An officer of the Army serving as military attaché abroad will be entitled to the following allowances: * * *

Necessary funds for these allowances and blank forms for reports and returns will be procured by requisition on the Quartermaster General. Money accounts will be rendered quarterly. Items for necessary cost of exchange will be entered on accounts current, the entries of each being supported by the certificate of the officer that current rates of exchange were paid and other vouchers are not obtainable. (A. R. 1100, 1913.)

513. Hereafter in the settlement of transactions between appropriations under the Engineer Department, or between the Engineer Department and another office or bureau of the War Department, or of any other executive department of the Government, payment therefor shall be made by the proper disbursing officer of the Corps of Engineers or of the office, bureau, or department concerned. (Act Apr. 27, 1914, 38 Stat., 369.)

514. The fiscal year ends on June 30. The quarters of the fiscal year are as follows: First quarter, July 1 to September 30; second, October 1 to December 31; third, January 1 to March 31; fourth, April 1 to June 30. (A. R. 620, 1913.)

515. A disbursing officer, by the voluntary repayment of an amount disallowed by the auditor, forfeits his right to a revision of the account by the comptroller; but if he desires to have claim considered on its merits he can file claim with the auditor for amount disallowed and then appeal to the comptroller for revision. (12 Comp., 158, Sept. 23, 1905—case Milton J. Needham.)

516. Disbursing officers are not authorized to transfer funds standing to their credit with one depository to their credit with another depository; such transfers will be made by the Secretary of the Treasury upon requests of the heads of the departments under which the officers are serving. (Treas. Cir. 102, Dec. 7, 1906; Cir. 2, W. D., Jan. 15, 1909.)

517. Disbursing officers or the heads of any executive department or other establishment not under any of the executive departments may apply for and the Comptroller of the Treasury shall render his decision upon any question involving the payment to be made by them or under them, which decision, when rendered, shall govern the Auditor and the Comptroller of the Treasury in passing upon the account containing said disbursements. (Act July 31, 1894, 28 Stat., 206.)

Officers seeking comptroller's decisions must apply for them through The Adjutant General of the Army.

518. All decisions received from the Comptroller of the Treasury by disbursing officers on their own application or appeal, and all decisions of the Comptroller of the Treasury received in any bureau of the War Department, will be sent to The Adjutant General of the Army for reference to the Judge Advocate General for notation and return. (G. O. 26, W. D., 1913.)

519. Disbursing officers having moneys in their possession not required for current expenditure shall pay the same to the Treasurer, an assistant treasurer, or some public depository of the United States without delay, and in all cases within thirty days after their receipt. (R. S., 3631, amended by act May 28, 1896, 29 Stat., 179; G. O. 30, W. D., 1896.)

520. A disbursing officer who makes a payment in disregard of the restrictions of Army Regulations which require that, so far as practicable, officers are to draw their pay from the paymaster (now quartermaster) of the district where they may be on duty, and in disregard of the circulars of the Pay Department (now Quartermaster Corps) on the same subject, does so at his own risk. (Vol. 2, Dig. 2d Comp., 444, Apr. 16, 1884.)

521. The Supreme Court, in 105 U. S., 690 (case Paymaster Smith), said: "It does not appear that there was any balance of money of the Government in the hands of Smith, either when he brought suit or when he obtained judgment, on which it could be applied as a credit. It is therefore a case in which the judgment amounts to a recovery of the sum once paid by claimant, and as the statute gives no authority to make this effectual by repayment out of the Treasury it is to be collected by permitting him to retain it out of a future balance in his hands."

Quoting the above, the Court of Claims says: "The accounts of paymasters (now quartermasters) never being closed, the accounting officers may secure immediate payment of balances due from them and yet open and readjust their accounts at any time." (Ct. Cls., Apr. 23, 1906—case Maj. Stevens.)

522. The accounting officers have a right to reopen an account which has been settled by themselves, but are not authorized to reopen accounts settled by their predecessors except upon new evidence or to correct mistakes of fact or for fraud or collusion. (11 Comp., 459, Feb. 17, 1905.)

523. All the money appropriated for the Quartermaster Corps for pay, etc., of the Army, except the appropriation for mileage, shall be disbursed and accounted for by officers of the Quartermaster Corps as pay of the Army, and for that purpose shall constitute one fund. (Annual appropriation act.)

All the money appropriated for pay of the Military Academy "shall be disbursed and accounted for by officers of the Quartermaster Corps as pay of the Military Academy, and for that purpose shall constitute one fund." (Annual appropriation act.)

524. Department quartermasters and the depot quartermaster at Washington may withhold until appropriation lapses such balances of the two preceding fiscal years as may be necessary to meet outstanding liabilities. (G. O. 73, W. D., 1903, amended by Sec. Treas. Apr. 17, 1907, P. M. G. O., 42094.)

Authority for action of Secretary of Treasury contained in section 3691, Revised Statutes.

525. In the absence of any provision of law making appropriations available at an earlier date, they do not become available until July 1. (Comp., June 26, 1905, P. M. G. O., 51242.)

Acts of Congress are not repealed nor is the Government relieved from liability by failure to make further appropriation. Liability, however, which is assumed by and rests wholly on an appropriation, ceases when the appropriation is exhausted. (Comp., Apr. 6, 1903—case C. W. Abbott, 12th Inf., "Increased pay for higher command.")

526. When money has been erroneously covered into the credit of an appropriation subject to draft it may be drawn out to correct error. (Vol. 2, Dig. 2d Comp., 31, Dec. 29, 1874.)

NOTE.—If a quartermaster, on return from pay trip, deposits too much money by error, the excess may be drawn out by check.

527. When unexpended balances are deposited to the credit of the Treasurer of the United States they, and cash on hand, will be deposited in the nearest designated depository for public funds. (Cir. 2, W. D., 1903. Also Treas. Dept. Cir. 102, Dec. 7, 1906; Cir. 2, W. D., Jan 15, 1909.)

528. The following extracts are taken from Treasury Department Circular No. 5, dated January 9, 1913:

"For the purpose of bringing the ordinary fiscal transactions of the Federal Government more nearly into harmony with present business practices, it has been determined that the daily receipts of the Government shall be placed with the national-bank depositaries to the credit of the Treasurer of the United States. Disbursements will be made by warrant or check drawn on the Treasurer, but payable by national-bank depositaries, as well as by the Treasury and subtreasuries, in accordance with the following regulations:

"1. On and after February 1, 1913, every deposit of funds to the official credit of: disbursing officer shall be made with the Treasurer of the United States, except as provided in paragraph 10. * * *

"2. On and after February 1, 1913, all Treasury Department warrants, Post Office Department warrants, disbursing officers' checks, checks in payment of interest on the public debt, and Secretary's special-deposit checks shall be drawn on the Treasurer of the United States, except as provided in paragraph 10.

"3. It is contemplated that each active designated depository bank shall pay Treasury Department warrants, Post Office Department warrants, disbursing officers' checks, checks in payment of interest on the public debt, pension checks, and Secretary's special-deposit checks, dated on and after February 1, 1913, and drawn on the Treasurer of the United States, when presented in due course of business, under the same conditions as other checks are now paid. Assistant Treasurers and the treasury of the Philippine Islands shall pay all such warrants and checks, observing the same precautions as at present. Warrants

and checks so paid shall be charged to the general account of the Treasurer of the United States as a transfer of funds by the bank, Assistant Treasurer, or treasury of the Philippine Islands making the payment.

"4. * * *.

"5. Except as provided in paragraph 10, each disbursing officer shall, beginning on February 1, 1913, conduct his business with the Treasurer of the United States in the same manner as he now conducts his business with the Treasurer, an Assistant Treasurer, or an active designated depository bank.

"6. * * *.

"7. A disbursing officer having in his hands disbursing funds or moneys received as a special deposit and desiring to deposit the same to his official credit with the Treasurer of the United States, shall make the deposit with the Treasurer, an Assistant Treasurer, or an active designated depository bank. The Treasurer, Assistant Treasurer, or bank shall issue a certificate of deposit in duplicate showing that the deposit is to be placed to the credit of the depositing officer with the Treasurer of the United States. The duplicate certificate will be delivered to the depositing officer. The original will be forwarded by the first mail to the Treasurer of the United States and the amount thereof will be credited in the transcript of the general account of the Treasurer of the United States as a transfer of funds.

"8. * * *.

"9. * * *.

"10. Deposits to the official credit of disbursing officers stationed in the Philippine Islands who at present have no other depository account shall be made with the Treasury of the Philippine Islands as heretofore, and such officers shall draw their checks on the treasury of the Philippine Islands as heretofore. The treasury of the Philippine Islands shall pay checks and warrants drawn on the Treasurer of the United States as provided in paragraph 3.

"11. * * *."

529. Officers of the staff departments detailed for duty at the rendezvous, as provided in paragraph 3, United States Mustering Regulations for Volunteers, will receive, receipt for, and dispose of the United States funds in possession of organizations of Volunteers leaving the service and not invoiced to the governor of the State or the commanding general of the District of Columbia Militia, as may be directed by the chiefs of their respective departments. They will supervise as far as practicable the preparation of final returns for funds in order to facilitate closing with the least possible delay the accountability of the Volunteer officers concerned.

530. Whenever the ice machines, steam laundries, and electric plants shall not come in competition with private enterprise for sale to the public, and in the opinion of the Secretary of War it becomes necessary to the economical use and administration of such ice machines, steam laundries, and electric plants as have been or may hereafter be established in pursuance of law, surplus ice may be disposed of, laundry work may be done for other branches of the Government, and surplus electric light and power may be sold on such terms and in accordance with such regulations as may be prescribed by the Secretary of War: *Provided*, That the funds received from such sales and in payment for such laundry work shall be used to defray the cost of operation of said ice, laundry, and electric plants; and the sales and expenditures herein provided for shall be accounted for in accordance with the methods prescribed by law, and any sums remaining, after such cost of maintenance and operation have been defrayed, shall be deposited in the Treasury to the credit of the appropriation from which the cost of operation of such plant is paid. (Act Mar. 2, 1907 (34 Stat. 1167); see also annual appropriation acts.)

531. Quartermasters are directed to make prompt report to depository in case any discrepancy is found in the monthly statement of their disbursing accounts. (Treasury Regulations.)

532. The transfer of public moneys advanced under one appropriation to be used for an object provided for by another appropriation, the former to be subsequently reimbursed from the latter, is not authorized by law. (7 Comp., 187, Oct. 20, 1900—case transfer between Army and Navy.)

533. A disbursing officer is entitled to credit for proper payment to an enlisted man who had fraudulently enlisted, where payment was made without knowledge of the fraud and prior to the rescission of the contract by the Government. (11 Comp., 710, May 31, 1905—case Navy Department.)

534. Whenever an officer has found it necessary to advance private funds in order to properly perform his duty, such an advance is not regarded as voluntary or unauthorized, creating no liability on the part of the Government, but is an advancement rendered necessary by the exigencies of the situation for the existence of which the Government is responsible, and for which the officer is entitled to reimbursement. (8 Comp., 46, July 17, 1901; 18 Comp., 297, 518, 547.)

535. There is no law, or regulation having the force of law, which makes provision for the reimbursement of a person, as in the two cases submitted, who hauls his baggage upon his own responsibility at his own expense; that if the hauling in question in both cases be a proper charge against the United States it was an expense which should have been incurred by the Quartermaster Corps of the Army and not by the persons whose property it was; and that the hauling being voluntary on the part of the persons concerned reimbursement of the cost is not authorized. (Comp. Feb. 26, 1916, Bull. 8, W. D., 1916.)

536. Vouchers for reimbursement for private funds used in payment of public accounts must show the necessity of the transaction and be supported by the original receipted bills of those to whom the money was paid, and by certificate or affidavit (as the case may require) that the person claiming reimbursement had no personal profit in the matter.

537. Accounts in the Treasury are never closed. In neither the legal nor mercantile sense of the term is an account between the Government and one of its officers ever "finally adjusted," nor is his official bond ever canceled or surrendered. (14 Ct. Cls., 118, Dec. 1878—case Maj. Wm. Smith.)

538. The following is published for the information and guidance of all concerned:

WAR DEPARTMENT,
Washington, July 15, 1916.

Memorandum for the Quartermaster General:

The Auditor for the War Department recently suspended vouchers for reimbursement of civilian employees for expenses incurred while on temporary duty at Plattsburg camp, because by the department's approval of a recommendation made by the Quartermaster General in a letter to The Adjutant General of May 20, 1910, the per diem allowance to civilian employees detailed on temporary duty at camps was restricted to \$2.25 per day. The papers have been forwarded to the Auditor for the War Department under the following indorsement of the Secretary of War:

"The present provisions of Army Regulations governing reimbursement of civilian employees for expenses incurred while traveling or on temporary duty were intended to and did supersede all previous orders and instructions on the subject including the department's approval of the recommendation of the Quartermaster General of May 20, 1910."

JOHN C. BOOTHFIELD,
Assistant and Chief Clerk.

APPORTIONMENTS.

539. The objects of apportionments are:

1. To give to each territorial department, command, depot of the Quartermaster Corps, or independent station, its proper proportion of the appropriations for pay of the Army, and for the procurement of supplies and engagement of services of the designated classes.

2. To enable department and other authorities to more directly supervise expenditures pertaining to their respective commands.

3. To give officers of the Quartermaster Corps an opportunity to perform duties and meet responsibilities in time of peace similar to those that will be required of them in time of war.

540. Responsibility will consequently devolve upon these authorities to see that the troops are properly and promptly paid, supplied with supplies of Classes A, A-1, B, and C, and furnished with services of Classes I, II, and III, that the published instructions are carried into effect, and for the observance of section 3679, Revised Statutes, as amended by section 3 of the act of February 27, 1906.

541. Amounts apportioned will not be used for any supplies or services other than those of the classes specified and for which apportionments were made, except as provided for herein, nor will they be exceeded except to meet exigencies of the service, of which full explanation will be required.

542. Apportionments of funds for pay of the Army, for supplies of Classes A, A-1, and B, and services of Classes I, II, and III, will be made by appropriations or items by the Quartermaster General as soon as practicable after approval of the Army appropriation act, as follows:

(a) For Class A supplies, quarterly, based upon the quantity and cost of such supplies furnished under the various items of the several appropriations during a preceding fiscal year, as shown by the cost account.

(b) For Class A-1 supplies, quarterly, based upon estimates submitted by quartermasters and by quartermasters of independent stations.

(c) For Class B supplies and Class III services, annually, based upon the annual estimates for—

1. Repairs to public buildings, including furniture in officers' quarters and messes, window screens, screen doors, storm doors and sash, refrigerators, wall lockers, electric-bell systems, heating stoves, ranges, cooking stoves, steam-cooking systems, ovens, and equipment pertaining to post and field bakeries, field ranges and equipment therefor; and for repairs to the following within the building, viz, plumbing, lighting systems and fixtures, steam, hot-water, or hot-air heating apparatus, and elevators.

2. Repairs to and maintenance of lighting and heating systems exterior to buildings, including central plants pertaining thereto, ice and refrigerating plants.

3. Repairs to and maintenance of sewer systems, including purification plants, crematories, and water systems, including reservoirs and pumping plants.

4. Repairs to roads, walks, wharves, drainage, and improvement of grounds.

5. Repairs to flagstaves, picket lines, corral and reservation fences, other fences, and shooting galleries and ranges.

(d) For Class I services, including pay of the Army, annually, semiannually, or otherwise, in the discretion of the Quartermaster General, based upon estimates submitted by department quartermasters, depot quartermasters, and quartermasters of independent stations for pay of the Army, and other services of this class, or upon the cost thereof as determined from the records of the office of the Quartermaster General for the entire or definite part of a preceding fiscal year.

(e) For Class II services, quarterly, based upon the cost of the services of this class under the various items of the several appropriations during a preceding fiscal year. The amount apportioned for services of this class to be held as a reserve from which to make allotments, as directed in paragraph 546.

¹ An exigency can not be created by the simple certificate of a public officer that it exists. An exigency involves a state of pressing necessity so great that the public interests would be prejudiced if the contemplated purchase was not made. (3 Dig. Comp. Dec., 286.) The term "public exigency" refers to an exceptional and urgent necessity requiring the immediate performance of the work or service.

(f) For Class III services, annually, based upon annual estimates for the same purposes as and to be included with Class B supplies.

543. Apportionments will be made to depot quartermasters at designated points of supply as follows:

1. For the use of their own offices only, of which accounts will be kept as directed for keeping allotment accounts by post quartermasters.

2. For Class A supplies and services of Classes I and II for recruiting stations, the accounts of which they are designated to settle.

544. The unallotted balance of an apportionment constitutes a *reserve*, under the several appropriations involved, of the apportionment to which it pertains, from which additional allotments will be made when, in the opinion of the department authorities, the needs of the service warrant such action.

545. When troops are transferred (temporarily or otherwise) from one department to another, the apportionment of funds to the department quartermaster of the department from which the troops were withdrawn will be reduced and that of the department quartermaster of the department in which the troops are serving will be increased accordingly.

Should troops be transferred from a department and not replaced, corresponding reduction will be made in the next apportionment to the department by the Quartermaster General.

All changes in apportionments will be entered on the respective apportionment accounts.

546. Should a department quartermaster, by reason of reduction of garrison or other cause, decide to reduce an allotment made a post, he will advise the post by letter of the reduction, stating the appropriations and the amount under each by which the original advice of allotment (stating number) is reduced, and will take up, on credit side of proper apportionment account, under each appropriation the amount of the reduction as a credit to the reserve fund account, making a corresponding charge (in debit column) on the allotment account of the post concerned.

547. When an additional allotment for supplies or services is authorized, the department or other quartermaster by whom the allotments were made will enter on the debit side of the proper apportionment account the name of the post to which the additional allotment is made, and in the debit column under each appropriation, if more than one appropriation is involved, the amounts allotted. The amounts thus entered become an actual charge against the amount shown on credit side of apportionment account as unallotted balance.

548. Apportionments for services of Classes I and II for recruiting stations will include amounts required to subsist enlisted men by the payment of commutation of rations. Apportionments for pay of enlisted men will be made as directed in paragraph 542.

549. So far as practicable, fuel, forage, bedding, and mineral oil will be purchased under contract, as provided in paragraph 557, Army Regulations, 1913, for which purpose specific apportionments will be made, based upon awards of contracts made by department or other quartermasters, an abstract of which will be forwarded to the Quartermaster General when awards are made.

Such apportionments will cover 100 per cent of the cost of supplies as shown by abstract of awards received in the office of the Quartermaster General, and initial allotments will be made by department quartermasters to posts in amounts sufficient to cover only 80 per cent of the total cost represented by contracts for delivery of fuel, forage, straw, and mineral oil at the respective posts.

The apportionment of 100 per cent of the cost of fuel, forage, straw, and mineral oil contracted for will generally be sufficient to provide all such supplies without increases of apportionments by the Quartermaster General. The difference between the total amount allotted and the amount apportioned will constitute the department's reserve to meet calls for necessary increases of contracts for this class of supplies.

550. The apprehension and delivery of deserters (Item S. S. and T., 190) is a personal service of Class I, and apportionments for the payment of rewards therefor will be made quarterly, based upon the cost of such services during a preceding fiscal year.

These apportionments will not be allotted to posts by department quartermasters but will constitute a basis on which to estimate for funds for payments of rewards for apprehension of deserters.

551. Apportionments of funds will be made by the Quartermaster General to the general superintendents of the Army transport service and to quartermasters at ports under whose direction transports are supplied, for their own offices and for the transports under their direction, for the procurement of supplies, subsistence stores, and service, and such ordinary repairs to vessels as may be necessary after each voyage.

The general superintendents of the Army transport service and those quartermasters at ports under whose direction transports are employed bear the same relation to their vessels that quartermasters of territorial departments bear to the posts in their departments, and allotments will be made and apportionment and allotment accounts kept and posted by these officers, and allotment accounts by quartermasters of transports as herein directed for department and post quartermasters.

The allotments made to quartermasters of transports in commission will be sufficient to cover the supplies and services required for each round-trip voyage.

552. Funds for the procurement of supplies and services for vessels of the harbor-boat service, Quartermaster Corps, will be included in apportionments made—

1. To department quartermasters for harbor boats under their immediate direction and at posts subordinate to their offices.

2. To depot quartermasters and quartermasters of independent stations for harbor boats under their direction.

553. The United States mine planters and cable steamers heretofore considered as independent stations, are now under the supervision of department quartermasters, and quartermasters in charge of these vessels will keep allotment accounts and prepare and submit requisitions in accordance with directions for post quartermasters.

554. The payment of donations to dishonorably discharged prisoners is considered as for a Class I personal service, for which apportionments will be made quarterly, based upon estimates submitted by department or other quartermasters.

ADVICES OF APPORTIONMENT.

555. Department and depot quartermasters and quartermasters of independent stations will be advised of the apportionments to their respective departments, depots, and stations for the several classes of supplies and services, including pay of the Army, by "Advice of apportionments" on Q. M. C. Form 72.

556. Advices of apportionment will state as a credit the entire amount of funds of each appropriation available during the period designated, for the procurement of the classes of supplies and services, including pay of the Army, specified as follows:

For Class A supplies.

(a) For fuel, forage, mineral oil, annually, 60 days prior to the beginning of each fiscal year.
(b) For outer civilian clothing for discharged prisoners, quarterly, 60 days prior to the beginning of the quarter for which required.

(c) For all other supplies of this class (except equipage, for which apportionments are not required and do not issue), quarterly, 60 days prior to the quarter for which required.

For Class A-1 supplies.

(d) For fresh beef, annually or semiannually, as the requirements of the service may demand, 60 days prior to the period for which required.

(e) For ration articles (other than fresh beef) and issue articles other than ration articles, quarterly, 60 days prior to the quarter for which required.

(f) For other than issue articles, quarterly, 60 days prior to the quarter for which required.

For Class B supplies and Class III services.

(g) For repairs to public buildings, including furniture in officers' quarters and messes, window screens, screen doors, storm doors and sash, refrigerators, wall lockers, electric bell systems, heating stoves, ranges, cooking stoves, steam cooking systems, ovens, and equipment pertaining to post and field bakeries, field ranges and equipment therefor; and for repairs to the following within the building, viz, plumbing, lighting systems and fixtures, steam, hot-water, or hot-air heating apparatus, and elevators, annually as soon after receipt of estimate as practicable.

(h) Repairs to and maintenance of lighting and heating systems exterior to buildings, including central plants pertaining thereto, ice and refrigerating plants, annually as soon after receipt of estimate as practicable.

(i) Repairs to and maintenance of sewer systems, including purification plants, crematories, and water systems, including reservoirs and pumping plants, annually as soon after receipt of estimate as practicable.

(j) Repairs to roads, walks, wharves, drainage, and improvement of grounds, annually as soon after receipt of estimate as practicable.

(k) Repairs to flagstuffs, picket lines, corral and reservation fences, other fences, and shooting galleries and ranges, annually as soon after receipt of estimate as practicable.

For Class C supplies.

(l) For Class C supplies. Apportionments issue only to depots to cover contracts and open market purchases.

For Class I services.

(m) Personal, civilian, annually, 45 days prior to the beginning of the fiscal year.

(n) Personal, extra duty, annually, 45 days prior to the beginning of the fiscal year.

(o) Personal, for pay of officers and enlisted men of the Army, pay of retired officers and enlisted men, hospital matrons, female nurses, contract surgeons, etc., commutation of quarters, mileage to officers, etc., quarterly, 30 days in advance of the quarter for which required.

(p) Personal, for apprehension of deserters, quarterly, 30 days in advance of the quarter for which required.

(q) Personal, donation of \$5 to dishonorably discharged military prisoners, quarterly, 30 days in advance of the quarter for which required.

(r) Nonpersonal, for the purchase of light, heat, and water, for rentals, for the hire of telephones, etc., drayage, etc., annually, 45 days prior to the beginning of the fiscal year.

(s) Nonpersonal, for subscriptions to newspapers and periodicals, and printing, annually, 60 days prior to the beginning of the fiscal year.

(t) Nonpersonal, for transportation charges on bills of lading and transportation requests, annually, 30 days prior to the period for which required.

(u) Nonpersonal, for settlement of telegraph accounts, annually, 30 days prior to the period for which required.

For Class II services.

(v) Quarterly, 30 days prior to the beginning of the quarter for which required.

For Class III services.

(w) Included with Class B supplies.

For supplies and services contracted for.

(z) For all supplies and services contracted for, after advertisement, under proper authority, not included in above apportionments, upon award of contract.

Special apportionments for supplies and services.

(y) Special apportionments for supplies and services not included in, or provided for by, any of the above apportionments.

557. Advices of apportionments will be given distinctive numbers as follows:

For departments.—The left-hand figure will be the digit representing the department's block of hundreds; the first two figures to the right will designate the fiscal year; following them, the figure representing the quarter; and last, the serial numbers of the letter for the quarter. Thus, letter of apportionment numbered 1—1321 would indicate "1," Eastern Department; "13" fiscal year 1913; "2," second quarter of the fiscal year; and "1," first advice of letter of apportionment in that quarter to the department.

For quartermaster's depots, independent stations, recruiting stations, and offices of constructing quartermasters.—The above system will be followed, except that for the digit on the left, indicating the block of hundreds, will be substituted the whole number assigned to depot, independent station, constructing or recruiting offices; the two figures following will designate the fiscal year; the next figure, the quarter of the fiscal year; and last, the serial number of the advice for the quarter. Thus, advice of apportionment number 603—1234 would indicate the Jeffersonville depot, fiscal year 1913, second quarter and fourth advice in that quarter; No. R. 25—1321 would indicate recruiting station No. 25, fiscal year 1913, second quarter, first advice; No. C. 101—1234 would indicate the constructing quartermaster's, office Fort Adams, R. I., fiscal year, 1913, third quarter, fourth advice.

558. There will be but one advice of apportionment issued for a specific purpose for the period to which the apportionment is made. Any additional amounts apportioned will be covered by "Increase of apportionment," Q. M. C. Form 73, reference being made to the number of the original advice of apportionment.

559. Advices of apportionment will be prepared in duplicate, the original copy being forwarded to the office to which the apportionment is made and the duplicate copy retained in the office of the Quartermaster General.

560. Upon receipt of advices of apportionment, department quartermasters will make allotments, care being taken that the allotments for supplies and services, including pay of the Army, for which apportionments have been made, are sufficient in amounts to meet the needs of the respective posts, stations, and other commands during the period covered by the advice of apportionment.

APPORTIONMENT ACCOUNTS.

561. 1. A separate account will be kept on Q. M. C. Form 74 in all offices to which apportionments issue for each letter of apportionment (Q. M. C. Form 72) received.

2. *Credits* to this account are—

- (a) Apportionments made by the office of the Quartermaster General on Q. M. C. Form 72.
- (b) Increases of apportionment by the office of the Quartermaster General on Q. M. C. Form 73.

3. *Debits* of an apportionment account may be considered as of two classes—

- (a) Those incident to allotments.
- (b) Those resulting from transactions incident to the pay of troops, and the procurement of supplies and services for which the apportionment was made.

4. Debits of the first class (a) arise in offices of the department and other quartermasters to which apportionments are made, for allotment to posts and stations subordinate thereto, for purposes as stated in the letter of apportionment.

5. Debits of the second class (b) arise in offices of quartermasters to which apportionments are made for procurement of supplies and services for use of their own offices. They consist of liabilities and actual charges similar to those pertaining to an allotment account at a post and are posted as directed for post allotment accounts.

6. Funds reported to have been received at posts from sales of Class A-1 supplies and "surplus cash" will not be taken up on apportionment accounts.

7. Postings: Brief description of each entry will be made in column headed "Particulars."

8. Allotments from an apportionment, date, advices of allotment, numbers and names of posts and stations in alphabetic order will be entered in proper columns. As the amounts allotted to the several posts and stations are determined or fixed by the office making the allotments, the amounts so allotted are definite, and therefore actual charges, and will be entered in column 4 under each appropriation on the same line as the name of the post to which allotted.

9. The amounts retained as reserves from which to meet requests for increase of allotments from posts and stations under the supervision of the office to which the apportionment is made and determined upon prior to fixing the amounts to be allotted under each appropriation will be entered as an unallotted balance under the proper appropriations and the account closed. The unallotted balance under the several appropriations will be taken up in credit column 1, with the designation "Reserve" in "Particulars" column.

10. *Increases of allotments.*—When an increase of allotment for supplies or services is authorized, the department or other quartermaster by whom the allotments were made will enter in proper column of the apportionment account date, name of the post to which the increase of allotment is made, and in column 4, under each appropriation, if more than one appropriation is involved, the amounts allotted. The amounts thus entered become an actual charge against the amount shown in column 1 as a reserve, and the amount still unallotted will be entered in balance column 5 on the same line as entry in column 4.

11. *Reduction of allotment.*—Should a department quartermaster, by reason of reduction of garrison or other cause, decide to reduce an allotment made a post, the amount of the reduction will be taken up in credit column of the proper apportionment account as a credit to the reserve fund account, and a corresponding charge (in column 4) on the allotment account of the post concerned.

562. The apportionment account for transportation and telegraph services will be kept separately on Q. M. C. Form 74, four columns on the form to be used, as follows:

Column 1. Amount apportioned.

Column 2. Funds received.

Column 3. Transportation or telegraph charges.

Column 4. Payments.

In column 1 of the respective accounts will be entered the amount apportioned.

In column 2 of the respective accounts will be entered the amount of funds supplied on estimate and chargeable against the L/A for each service.

In column 3 of the respective accounts will be entered—

(a) In the transportation account the cost of transportation as shown by the monthly report of transportation charges.

(b) In the telegraph account the charges submitted by the telegraph companies after they have been verified.

In column 4 of the respective accounts will be entered the payments made on account of transportation or telegraph charges.

The difference between the total amount of "payments" (column 4) and "charges" (column 3) will represent the value of unpaid accounts on hand; the difference between the total amount of "payments" (column 4) and "funds received" (column 2) will represent the funds on hand available. The difference between funds on hand available and value of unpaid "charges" will represent the amount of funds that should be asked for on estimate of funds. If at the close of the fiscal year it is found that the total of column 3 (charges) for either account exceeds the amount apportioned for payment of transportation or telegraph accounts, respectively, report will be made to the Quartermaster General of the amount in excess, in order that an additional apportionment may be made. What may be considered the unencumbered balance of the apportionment—i. e., the difference between columns 1 and 3—may be carried in column 5 of Q. M. C. Form 74, if desired. The account for this class of service will remain open after the close of the fiscal year for which the apportionment issued until all liabilities by reason of unpaid accounts pertaining to the fiscal year covered thereby are settled.

563. In order that the department quartermaster may know the amount available under each appropriation of the apportionment for fuel, forage, straw, and mineral oil to provide for increases in excess of 80 per cent of contracts, a record of such increases and decreases will be kept on Q. M. C. Form 74 and will be filed in loose-leaf binder immediately following the apportionment account for fuel, forage, etc.

In actual charge column will be entered, by the department or other quartermaster to whom the apportionment is made, under each appropriation, the amounts allotted for the several kinds of supplies.

Increases and decreases of contracts as they occur will be taken up in columns 4 and 1, respectively. The amounts of the decreases of contracts under each appropriation become credits from which additional allotments on account of increases in excess of 80 per cent of contract and not exceeding the maximum increase stipulated for may be made.

564. When quartermasters of mine planters and cable steamers obtain supplies from a post other than the home station the cost of the supplies will be entered as a credit to the apportionment account of the department and as a charge against the allotment account of the vessel concerned. (See paragraphs 572 and 583.)

565. When an unallotted balance remains on an apportionment for the payment of donations to dishonorably discharged prisoners, the amount thereof will be carried to the credit side of the apportionment account for use as a reserve from which to make such additional allotments as may be necessary.

Should an unexpended balance remain at the end of a quarter for which the apportionment was made, the amount of such balance will be reported to the office of the Quartermaster General as soon as practicable after the end of the quarter.

ALLOTMENTS.

566. The object of allotments is to give to each post and station its proper proportion of the apportionments made to departments and commands of which it is a part and to inform the post or other authorities as to the amounts of funds within the limits of which supplies and services (including payment of troops) can be furnished their respective posts or stations. The total of allotments to posts or other quartermasters will in no case exceed the sum apportioned to the respective department or other quartermasters.

567. Subject to approval of the proper commanders, allotments will be made by—

1. Department quartermasters to the headquarters,¹ posts, stations, and military commands of their department and recruiting stations whose accounts they settle.

2. Depot quartermasters and quartermasters of independent stations to recruiting or other subordinate stations whose accounts they settle.

568. Allotments of funds for supplies of Classes A, A-1, and B, and services of Classes I (including pay of the Army), II, and III, will be made by appropriation or item numbers as soon as practicable after receipt of advices of apportionment upon the same basis as the apportionments from which the allotments are made, as follows:

1. Supplies of Classes A (except equipage for which allotments are not required) and A-1, quarterly, a sufficient amount being held as a reserve from which to make additional allotments for this class of supplies to meet necessities which may arise, causing posts or stations to unavoidably exceed their original allotments.

2. For Class B supplies and Class III services, annually, as early as practicable after receipt of apportionments from the office of the Quartermaster General.

3. For Class C supplies. Allotments are not made for this class of supplies.

4. For Class I services, including pay of the Army, annually, semiannually, or otherwise, as may be directed or required to meet the necessities of the service.

5. For Class II services: Allotments for services of this class will only be made upon requisitions from subordinate posts, stations, or commands when approved by proper commander.

6. For Class III services, annually, as prescribed for and to be included with Class B supplies.

569. Department or other quartermaster's office to which recruiting stations are assigned will make allotments to such stations under their supervision and inform them by letter of the amounts allotted under each appropriation for Class I and II services and for Class A supplies, but no allotment accounts need be kept at the recruiting station. These allotment accounts with the several recruiting stations will be kept in the office of the quartermaster making allotment in the same manner and in accordance with the same instruction as department quartermasters keep allotment accounts with the posts in their respective departments.

570. Transport quartermasters will, upon return to a home port, report to the officer making allotment savings accruing thereunder. The officer to whom this report is rendered will take such savings into consideration when making allotments for the next round voyage.

571. When report of cost of supplies and services is made by a transport quartermaster upon return to the home port, the officer to whom such reports are rendered will, after making proper entries in allotment accounts and cost record, forward same to the Quartermaster General, where, upon receipt, the amounts stated therein will be charged against the apportionments concerned and the account of the officer furnishing such supplies and services credited, if necessary, with a like amount.

572. When quartermasters of mine planters and cable steamers purchase coal and water as authorized in paragraph 2945 they will charge the cost of such supplies on allotment account.

Should it be necessary to replace supplies furnished to a mine planter or cable steamer by a post other than the home station, the post quartermaster transferring them will submit requisition therefor, attaching thereto copy of the invoice covering the supplies, transferred to the mine planter or cable steamer, which it is desired to replace. The department quartermaster will, upon receipt of such requisition, increase the allotment of the post concerned to cover the supplies furnished and make a charge of a like amount against the allotment account of the vessel concerned.

573. Allotments for the payment of donations to dishonorably discharged prisoners will be made to posts in amounts reported by the posts as being required.

ADVISES OF ALLOTMENTS.

574. Post and other subordinate quartermasters will be advised of the allotments to their respective posts, stations, or commands for the several classes of supplies and services (including pay of the Army) by "Advice of allotment," Q. M. C. Form 72.

575. Advices of allotment are issued to cover allotments of funds for the specific purposes for which the funds were apportioned, as indicated by the advice of apportionment on which the advices of allotment are based.

576. Advices of allotment will be prepared in duplicate for each post and station, the original forwarded to the post to which addressed, and the duplicate retained in the office of the department quartermaster.

577. Advices of allotment issued by department quartermasters to posts, stations, and headquarters of their respective departments will be given a distinctive department number, on a system similar to that of the office of the Quartermaster General for advices of apportionment, taking as the initial figure the distinctive post number. Thus, for the Eastern Department, No. 102—1232 would indicate post number 102, fiscal year 1913, third quarter, second advice. Those issued to recruiting offices, when necessary, will be given a distinctive number, taking as the initial number the recruiting station number; thus, R. 25—1311 would indicate the recruiting station R. 25, fiscal year 1913, first quarter, first advice.

¹ The headquarters of a territorial department will, for all purposes of these instructions, be considered as a post, of which the department quartermaster is the quartermaster.

578. A post requiring an additional amount will be advised (Q. M. C. Form 73) that the amount allotted in the original advice of allotment (quoting serial number thereof) is increased by the amounts stated under each appropriation. In the date column of the allotment accounts will be entered the date of the advice authorizing the increase, and in the column designated "Voucher or L/A, No." the number of the advice.

ALLOTMENT ACCOUNTS.

579. 1. Q. M. C. Form 74 will be used for the allotment account. On this account will be taken up under each appropriation all transactions involving an allotment. A separate account will be kept for each allotment as follows:

- (a) By department quartermasters for department headquarters, each post and station of the department, and for each of such other posts or stations to which allotments are made by them.
- (b) By depot and other quartermasters for each post or station to which allotments are made by them.
- (c) By quartermasters of posts and stations for allotments received by them.

Credits:

- 2. (a) Allotments made on Q. M. C. Form 72.
- (b) Increases of allotments on Q. M. C. Form 73 by the department or other quartermaster making the allotment.

Liabilities:

- 3. (a) Funds placed to credit on estimate.
- (b) Requisitions for supplies or services.
- (c) Cash savings from funds furnished under another allotment, and which are not required for the purposes for which that allotment was made.

Debits:

- 4. (a) Invoices of supplies requisitioned for.
- (b) Disbursement for supplies or services.
- (c) Reduction of contracts for supplies.
- (d) Reduction of allotments by the department or other quartermaster by whom allotment was made.
- (e) Savings reported on prescribed form after the close of the period covered by the allotment.

Postings:

5. The purposes for which the numbered columns 1 to 5 on Q. M. C. Form 74 under each heading "Appropriation" will be used may be briefly stated as follows:

(a) Column 1: For the entry of the amount allotted under the appropriation, and the individual amount of any credit to that allotment resulting from a subsequent transaction.

(b) Column 2: For the entry of amounts of individual liability charges, and the parrying of current balances of unfilled individual requisite on liabilities.

(c) Column 3: For carrying the current total balance of outstanding liabilities. The total cash on hand (which will include funds on deposit available for checking) in red ink, and the total amount of unfilled requisition liabilities in black ink, will be carried in this column separately.

(d) Column 4: For the individual entry of actual charges.

(e) Column 5: For carrying the current total balance of the allotment account, which is the difference between the total of column 1 and the total of column 4.

6. The total of the amounts entered in column 1, less the total of the actual charge entries in column 4, is the available balance of the allotment, shown currently by the last amount entered in column 5.

7. The outstanding unfilled individual requisition liabilities are the amounts entered in black ink in column 2 through which canceling line has not been drawn, and the total of these amounts is shown currently by the last black-ink entry in balance liability in column 3.

8. The total cash on hand and on deposit available for checking is shown currently by last red-ink entry in balance liability column 3.

9. The unencumbered balance of the allotment account is the last current entry in column 5 less the sum of the last current red and black-ink entries in column 3.

10. Actual cash on hand and funds on deposit available for checking represent the total "cash on hand," and each entry affecting "cash on hand" will be made in red ink.

11. Brief description of transactions will be entered in column headed "Particulars," and date stated in proper column.

12. The following chart indicates the postings necessary in connection with transactions involving an allotment account, the amounts to be entered, and the columns in which these entries will be made, it being understood that such entries will be made on the allotment account concerned, and under the proper appropriations.

13. All entries in connection with each transaction will be entered on the same line in the several columns, and in red or black ink as indicated.

Transaction.	Credit. 1	Liabilities.		Debits.	
		Charge. 2	Balance. 3	Actual charge. 4	Balance. 5
Letter of allotment, Form 72.	Amount allotted.				Amount allotted.
Letter of increase allotment, Form 73.	Amount of increase.				Last above entry plus amount of increase.
<i>Disbursement.</i>			<i>Amount of last above red ink entry in this column less amount disbursed.</i>	<i>Amount disbursed.</i>	Amount of last above entry in this column less amount disbursed.
<i>Letter of advice from O. Q. M. G. of requisition on Treasury for funds.</i>		<i>Amount requisitioned for as shown by letter of advice and estimate of funds.</i>	<i>Amount of last above red ink entry in this column plus amount requisitioned for.</i>		
Reduction of allotment.				Amount of reduction.	Amount of last above entry less reduction.
Requisition for supplies to be furnished from depot or other supply point.		Estimated cost.	Amount of last above black ink entry plus estimated cost of the requisition.		
<i>Cash on hand saving transferred from another allotment.</i>		<i>Amount of the saving transferred.</i>	<i>Amount of last above red ink entry plus amount transferred.</i>		
<i>Cash on hand saving transferred to another allotment.</i>			<i>Amount of last above red ink entry less amount transferred.</i>	<i>Amount of saving transferred.</i>	Amount of last above entry less amount transferred.
Saving reported not represented by cash on hand.				Amount of saving reported.	Amount of last above entry less saving reported.
Invoices received from a depot or other point of supply transferring supplies on requisitions.	(a) Complete supply of requisition.	Cancel estimated cost of the requisition to which the invoice pertains entered in this column above, by drawing a line through the amount.	Amount of last black ink entry above in this column less the estimated cost of the requisition to which the invoice pertains previously entered in column 2.	Cost of the supplies stated on the invoice.	Amount of last entry above less cost of the supplies invoiced.

Transaction.	Credit. 1	Liabilities.		Debits.	
		Charge. 2	Balance. 3	Actual charge. 4	Balance. 5
Invoices received from a depot or other point of supply transferring supplies on requisitions.	(b) Partial supply of requisition.	Enter estimated cost of the supplies remaining to be furnished on the requisition to which the invoice pertains. Cancel estimated cost of the requisition or balance which remained (prior to receipt of the invoice) to be furnished on the requisition to which the invoice pertains, entered above in this column, by drawing a line through the amount.	Amount of last black ink entry above in this column less the cost of the supplies invoiced.	Cost of the supplies as stated on the invoice.	Amount of last entry above less cost of the supplies invoiced.
	(c) Partial supply which completes the requisition.	Cancel estimated cost of supplies which remained (prior to receipt of the invoice) to be furnished on the requisition to which the invoice pertains, entered above in this column, by drawing a line through the amount.	Amount of last black ink entry in this column less the estimated cost of the supplies which remained (prior to receipt of the invoice) to be furnished on the requisition to which the invoice pertains as shown by previous entry in column 2.	Cost of the supplies as stated on the invoice.	Amount of last entry above less cost of the supplies invoiced.

(Red ink entries indicated by italic; black ink entries by roman.)

14. The post allotment accounts covering allotments for a given period should be kept open until all requisitions entered therein have been completed or otherwise finally disposed of.

15. Should supplies be transferred from one post to another within a department to fill requisitions, their cost will be charged against the allotment of the post supplied and the department reserve credited with a like amount.

16. Should employees be transferred from one post to another within a department, the allotment for services of the post to which the employees are transferred will be increased, and that of the post from which they are transferred will be decreased accordingly, and the proper entries will be made in the "Allotment accounts" of the posts concerned to show the transactions.

580. Quartermasters charged with the receipt of fuel, forage, bedding, and mineral oil under contract will make timely request (which for the purpose of identification in accounting should be numbered serially (Q. M. C. Form 455) on contractors for deliveries in such quantities and at such times as may be necessary to meet the needs of the services, copies of which requests will be forwarded to the department quartermaster at the same time the original request is sent to the contractor.

The money value of the supplies so requested will be entered in liability charge column of the allotment account as a liability against the amount allotted for the kind of supplies covered by the request, reference being made to the serial number thereof, and the actual cost of supplies, as shown by the vouchers covering deliveries under contracts, will be entered in actual charge column.

Each voucher issued to cover deliveries of fuel, forage, etc., under a request should bear reference to the request number, and the voucher covering the final delivery should show in addition thereto notation that the request has been completed. When entry of such voucher is made in the allotment account, the number of the request to which the voucher pertains will be entered in proper column, following the brief particulars of the voucher.

When a contract for fuel, forage, straw, or mineral oil is increased, the amount of the increase will be taken up in credit column of the allotment account under the appropriation and kind of supplies to which the increase pertains, and the date and office number of the communication authorizing the increase, and particulars entered.

When a contract for fuel, forage, straw, or mineral oil is reduced, the date and office number of the communication directing the reduction, particulars as to the contract and percentage of the reduction, and the money value of the reduction will be entered in actual charge column of the allotment account.

581. Allotment accounts of necessary supplies, including subsistence stores and services for transports out of commission and to harbor vessels pertaining to the transport service, will be kept by the general superintendent, Army transport service, or by quartermasters at ports under whose direction such vessels are employed.

582. When entries of liability charges on account of requisitions for supplies and services by quartermaster supplying harbor boats and entries of actual debits from invoices are made in the allotment account of such harbor boats, the name of the harbor boat or boats for which the supplies are required should appear in the column in which particulars of requisitions and invoices are entered.

583. The quartermaster of a mine planter or cable steamer who has obtained supplies at posts other than the home stations of such vessels will, upon receipt of invoices covering the supplies, make proper charges in his allotment account.

SAVINGS.

584. 1. If, after the close of a quarter or period covered by an allotment, the total debit actual charge, plus the estimated cost of unfilled requisitions liability, is less than the total amount allotted under the respective appropriations, the difference will be reported on Q. M. C. Form 71 as savings to the office making the allotment, reference being made in each case to the letter of allotment under which the savings have accrued. The amount of the savings represented by cash on hand will be shown in red-ink figures under each letter of apportionment and appropriation.

2. The amount of savings accruing under allotments for class A supplies (other than fuel, forage, etc., and citizens' outer clothing for discharged prisoners), class A-1 supplies (subsistence stores), Class I services paid from appropriation "Pay of the Army" and "Mileage," will be immediately taken up as credits upon similar allotment accounts for the period following that during which the savings accrue, and the respective allotment accounts under which the savings have accrued will be debited in column 4 with the amount of such savings with notation in proper column as to the allotment account under which the savings have been taken up as credits. Savings for the fourth quarter of a fiscal year will be reported, but not carried forward as a credit.

3. Upon receipt in the office making allotments of reports of savings on account of the classes of supplies and services specified in paragraph 2 the amounts thereof will be debited in proper columns in apportionment accounts and in allotment accounts of posts for the period to which the savings pertain and taken up as credits in columns 1 and 5 on corresponding accounts for the ensuing period, report thereof being made to the Quartermaster General, showing the amount of savings under each appropriation and reference being made to the number of the letter of apportionment to which the savings have been credited.

4. When, after the close of a period for which allotments are made (except allotments for Class II services), unobligated balances of cash remain on hand under any or each of the several allotments, such balances will be considered a saving (included in reports referred to in pars. 1, 2, and 3) and taken up as liabilities under proper appropriation on similar allotments for the period current. The savings under Class II allotments will be charged as liabilities under proper appropriations under allotment accounts, Class I services, personal, civilian employees. If savings under Class II allotments accrue under appropriations for which no allotment for pay of civilian employees is made, the savings will be deposited.

5. In making these postings notations should be made in proper column, showing the specific sources from which the savings were made.

6. When submitting estimates of funds for the ensuing period, the cash savings thus taken up as a liability on allotment accounts will be shown on the estimates as cash balance available.

7. Similar action will be taken by quartermasters of independent stations and depots as to savings accruing under apportionments made their offices.

WORKING BALANCE.

585. A cash working balance based upon estimates of the amounts required under the respective appropriations from which disbursements are currently made will be supplied each department and depot quartermaster, and to quartermasters who procure and furnish supplies or services for purposes other than the maintenance of their own offices.

586. The working balance is an advance of cash to enable quartermasters to promptly meet current obligations, thereby expediting the transaction of public business, and is subject to the call of the Quartermaster General at any time. It is therefore essential that officers to whom working balances are fur-

nished keep an accurate account with same, that they may know at all times its status. Every disbursement from the working balance is chargeable either to an advice of apportionment or to a specific authority of the Quartermaster General, to which reference will be made in posting the amounts disbursed to the account of the working balance.

587. Disbursements from the working balance can only be made for purposes authorized by the Quartermaster General by advice of apportionment or other specific authority.

588. The working balance will be maintained by funds supplied on estimates of funds submitted to the Quartermaster General covering the amounts disbursed, quoting the number of the advice of apportionment, or date and number of the specific authority of the office of the Quartermaster General on account of which the disbursement was made.

589. 1. In addition to funds apportioned the department quartermasters for payment of rewards for apprehension of deserters, the office of the Quartermaster General will place an amount not less than \$100, appropriation "Supplies, services, and transportation," to the credit of the quartermaster of each garrisoned post to be set aside by him as a working balance for use only in the payment of rewards for apprehension of deserters. This amount should be included in the first estimate of funds submitted by post quartermasters for funds for a new fiscal year.

2. If the entire working balance has been expended and indebtedness is incurred under this item before funds, appropriation "Supplies, services, and transportation," are supplied, the quartermaster concerned should make payment from any funds on hand or to his credit and adjust his accounts upon receipt of funds estimated for by him to replenish working balances, as authorized in paragraph 586. If, on the other hand, a quartermaster has expended his entire working balance and has no funds on hand or to his credit under any appropriation, he will immediately advise his department quartermaster by telegraph of the amount required. The department quartermaster will consider such telegrams as estimates of funds and will at once place to the credit of the quartermaster concerned the necessary funds and advise him by telegraph of the amount thus supplied. The use of the telegraph should not be resorted to, however, if the quartermaster concerned has funds under any appropriation available.

3. That department quartermasters may at all times have funds available to meet emergency requests for funds, they will set aside from the working balance furnished them annually by this office a sum sufficient to insure the prompt supply of funds requested by quartermasters who are without funds to meet payments of rewards for apprehension of deserters.

4. On or about May 15 of each year department quartermasters will inform the Quartermaster General of the amounts, if any, by which the working balance may be reduced. Also approximate savings, if any, under apportionments for payment of rewards for apprehension of deserters.

ESTIMATES FOR FUNDS.

590. Estimates for funds required to discharge accrued liabilities, or liabilities to become due within the month for which the funds are to be supplied, will be submitted by quartermasters at posts under the jurisdiction of department commanders to their respective department quartermasters; by recruiting officers (for funds pertaining to appropriation "Supplies, services, and transportation") to the disbursing officers designated to settle their accounts, and by depot quartermasters and quartermasters of independent stations directly to the Quartermaster General, sufficient time in advance of the period for which required to insure the funds being available when payments become due. (A. R., 1006, 1913.)

Estimates of funds will be prepared on Q. M. C. Form 34.

591. Appropriations will be entered in the order in which they appear in the Army appropriation act as published in bulletins of the War Department.

592. To avoid accumulation of funds in the hands of disbursing officers, only such funds as are required to meet current needs will be estimated for.

593. Quartermasters designated to settle accounts covering charges on bills of lading and transportation requests, and telegraph accounts, will, a sufficient time prior to the beginning of a fiscal year, submit to the Quartermaster General estimate for funds in amount equal to the highest payment on account of such charges in any one month of the preceding fiscal year. Subsequent estimates of funds for this purpose should be limited to amounts necessary to meet outstanding charges, considering available funds on hand.

594. Quartermasters must include in monthly estimates of funds the amounts expended since last monthly estimate in payment of rewards for apprehension of deserters. On receipt of the estimate of funds the department quartermaster will insert the number of advice of apportionment against which the amount asked for is chargeable and will promptly forward the estimate to the Quartermaster General.

595. When department quartermasters make payment on vouchers upon which coal and water have been purchased by quartermasters of mine planters and cable steamers, they will include the amount thus paid in their next regular estimate for funds, quoting thereon the number of the advice of apportionment for this purpose.

596. Estimates for the payment of donations to dishonorably discharged prisoners (class 1 personal services) should cover the probable number of prisoners entitled to donations who will be discharged during the period, and will be forwarded so as to reach the office of the Quartermaster General not later than 30 days in advance of the quarter for which required.

597. The following order of the Secretary of War, dated December 26, 1912, is published for the information and guidance of officers of the Quartermaster Corps;

"Hereafter, except in urgent cases, the War Department will make but one requisition a month upon the Treasury Department for funds to be placed to the credit of any disbursing officer in or under the War Department. Requisitions for funds will be restricted to amounts necessary to discharge accrued liabilities, or liabilities to become due within the month for which funds are requested. Funds will not be transferred from one disbursing officer to another except in the case of disbursing officers changing station, or to meet an emergency that will not permit of the delay incident to making requisition for funds."

To insure a strict compliance with the order above quoted the following instructions will be observed:

1. Estimates for funds required to discharge accrued liabilities, or liabilities to become due within the month for which the funds are to be supplied, will be submitted by quartermasters at posts under the jurisdiction of department commanders to their respective department quartermasters, by recruiting officers (for funds pertaining to subsistence stores) to the disbursing officers designated to settle their accounts, and by depot quartermasters and quartermasters of independent stations direct to the Quartermaster General, sufficient time in advance of the period for which required to insure the funds being available when payments become due.

2. Department quartermasters and quartermasters designated to settle the accounts of recruiting officers will, upon receipt of the estimates of funds from posts and recruiting stations, post same to proper accounts, and take such other action thereon as may be necessary in connection with the correctness of the estimates. When these estimates have been posted and are considered correct, department quartermasters and quartermasters designated to settle the accounts of recruiting officers will cause to be entered on the estimates the serial number of the advice or advices of apportionment or other specific authority to which the amounts asked for are chargeable and forward the estimates to the Quartermaster General's office for action as to supply of funds. This process will save the department quartermaster's office and the quartermaster's office designated to settle the accounts of recruiting officers the labor which would be required to consolidate these estimates and will reduce to the minimum the number of transfers of funds by check between their offices and disbursing officers under their jurisdiction. When such estimates are received in the Quartermaster General's office the proper apportionment accounts will be charged and requisitions will be made on the Treasury for the funds to be placed direct to credit of disbursing officers concerned.

3. Every effort will be made by department quartermasters and other disbursing officers to limit their estimates of funds to one per month. The use of the telegraph in submitting estimates for funds will be discontinued, except in extremely urgent cases, when the emergency must be stated, followed by letter setting forth the reasons for not including the amount involved in the periodical estimate.

4. The transfer of funds from one disbursing officer to another, except in the case of a disbursing officer closing his accounts, will be made only in cases of emergency, such as troops ordered out on practice march, or to maneuvers, or for field service, or in cases where the delay incident to obtaining funds through the Treasury would be detrimental to the service.

5. Nothing herein is to be construed as interrupting or changing the present practice of providing funds for the payment of rewards for the apprehension of deserters as set forth in paragraph 594, except that the original credit of funds contemplated by paragraph 599 will be included in the first estimate submitted by quartermasters of garrisoned posts for funds of a new fiscal year.

598. All funds advanced to disbursing officers of the Government on regulations will be placed to their official credit with the Treasurer of the United States. (Cir. 4, Treas. Dept., Jan. 9, 1913.)

599. Estimates of funds required by quartermasters of mobilization camps will be submitted to the respective department quartermasters, who will transfer the necessary funds to the quartermasters submitting the estimate.

600. A recruiting officer stationed elsewhere than at a garrisoned post will obtain funds from the department quartermaster of the department in which he is recruiting.

CREDIT LIST OF INVOICES.

601. 1. Depot quartermasters and quartermasters of supply points will forward to the office of the Quartermaster General daily, if the number of invoices issued are of such volume as to warrant such action, and in no case less than three times a week, a list of invoices (Q. M. C. Form 75) requesting credit on account of supplies transferred to fill requisitions for supplies of Classes A, A-1, and B, and D. Credit lists of invoices will be numbered serially for each fiscal year.

2. Lists of invoices to include all invoices of Classes A, A-1, B, and D, whether for credit or not, will be prepared in duplicate; the original list with the invoices pertaining thereto will be forwarded to the Quartermaster General and the duplicate retained in the office where prepared as a credit account. Invoices should be listed in the following order:

- (a) Invoices for which credit is desired.
- (b) Invoices for which credit is not desired (stamped "Not for Credit").

The two divisions should be separately totaled.

Invoices covering Class A equipage and Class C, for which credit is not given by the office of the Quartermaster General, should be submitted with lists, but not listed.

When two or more charges appear in any of the above mentioned sections of the list against a particular advice of apportionment or specific authority of the office of the Quartermaster General, under a given appropriation, a recapitulation sheet should accompany the list. Such recapitulation should agree in totals under appropriations with the section or sections recapitulated.

3. The amounts under the several letters of apportionment, as shown by the list, will be charged to the letters of apportionment involved on the books in the office of the Quartermaster General, and the totals of the invoices on which credit is claimed, subject to verification by the office of the Quartermaster General will be credited under the appropriations affected, to the depot or designated point of supply submitting the list.

4. Funds to replenish stock of Class A and purchases of Class A-1 supplies will be obtained by depot quartermasters and quartermasters of supply points by quoting on estimate in column designated "I/A or Q. M. G. O. authorization" the serial number of the consolidated list or lists of invoices opposite the amount under the respective appropriations included in the list quoted.

5. Estimates of funds may include all or part of the credits drawn in the consolidated lists, as the depot quartermasters deem necessary.

6. When estimates of funds which include funds covered by lists of invoices are prepared the amounts thereof pertaining to the list or lists of invoices submitted by depot quartermaster will be entered on the proper duplicate list by the depot or other quartermaster submitting the estimate, under the totals of the respective appropriations, as shown by the lists, as a debit against the credit claimed. Upon receipt of letter from the office of the Quartermaster General, these entries will, if in agreement therewith, be checked thus (✓), and the balance, if any, of the credit brought down. If the advice from the office of the Quartermaster General should differ from the amounts shown on lists having been estimated for, the amounts indicated in the advice will be substituted for the entries from which it differs and the matter adjusted through correspondence. The advice will, however, generally state reasons for differences in the amounts between it and estimate of funds.

7. When all credits shown in lists of invoices have been satisfied by supply of the funds represented thereby the list will be stamped "All funds supplied."

ADVANCE OF PUBLIC MONIES.

602. No advance of public moneys shall be made in any case whatever. It shall, however, be lawful, under the special direction of the President, to make such advances to the disbursing officers of the Government as may be necessary to the faithful and prompt discharge of their respective duties and to the fulfillment of the public engagements. The President may also direct such advances as he may deem necessary and proper to persons in the military and naval service employed on distant stations where the discharge of the pay and emoluments to which they may be entitled can not be regularly effected. (R. S. 3648.)

603. Advances under section 3648, Revised Statutes, are not payments for services rendered, and the quartermaster making the advance must show his authority and should not use pay vouchers, but should take credit "as for a transfer of funds"; and the officer receiving the money should render accounts the same as any other disbursing officer. (4 Comp., 252., Nov. 22, 1897.)

604. Payments made on the next to the last day of a month when the last day falls on Sunday or a legal holiday are not authorized by law, and where a disbursing officer makes such payments he does so at his own risk. (11 Comp., 86, Aug. 15, 1904.)

But when the last day of a 31-day month falls on Sunday, payment of salaries of Government employees may be made on the 30th day thereof to employees present and in a pay status who are not of a class required actually to perform labor on Sunday. (20 Comp., 114.)

DEPOSITING FUNDS TO CREDIT OF TREASURER UNITED STATES.

605. Q. M. C. Form 35 will be used for depositing funds to the credit of the Treasurer of the United States. This form is prepared in duplicate and the original sent to the depository with the funds for deposit. The duplicate copy will be completed by the depositor, who will state in the first indorsement the source from which the funds deposited were derived, giving the number and dates of all advices of apportionment and O. Q. M. G. authorities affected, and the amounts, under the several appropriations, pertaining to each apportionment or authority. The duplicate, completed as indicated, will be forwarded to the Quartermaster General on the day the deposit is made, as follows:

1. By department and depot quartermasters and quartermasters of independent stations, direct.

2. By post quartermasters and recruiting officers, whose funds are supplied under advices of apportionment issued to department or depot quartermasters, through the department or depot quartermasters under whose credits the funds were originally obtained. Such department or depot quartermaster will clearly indicate, by notation on the form, whether it is desired that the funds be recredited to advices of apportionment, etc., affected, or are to be considered as absolute savings, in which latter case he will prepare a report of savings on Q. M. C. Form 71 to accompany the carbon copy of Q. M. C. Form 35 to the Quartermaster General.

606. For every Treasury draft received by a depository to be placed to the official credit of a disbursing officer, and for every deposit of funds made by the officer to his official credit, subject to payment of his checks, a receipt, numbered in serial order, and giving the place and date of issue, will be furnished him by the depository, setting forth the character of the funds, i. e., whether coin or currency. If the credit is made by a disbursing officer's check transferring funds, the essential items of the check will be enumerated, and if by a Treasury draft, the warrant number. The title of the officer will be expressed, and the title of

the account will also show for what branch of the public service it is kept. The receipt, called "a disbursing officer's receipt," will be retained by the officer in whose favor it is made. (A. R. 595, 1913.)

607. Public moneys are transferred to the General Treasury by being deposited to the "credit of the Treasurer of the United States," either at the Treasurer's office, or at the office of one of the assistant treasurers, or at one of the designated depositories. All "miscellaneous receipts on account of proceeds of Government property" (par. 618, A. R., 1913) must be deposited; also, when required by chiefs of bureaus to which the funds pertain, the public moneys in the possession of or to the credit of disbursing officers or others. For each deposit made a "certificate of deposit" in duplicate will be given, showing the full name, rank, regiment, or corps of the depositor, and to what appropriation or fund the amount belongs, the depositor giving the necessary information when making the deposit. (A. R. 611, 1913.)

608. The "originals" of all certificates of deposit are required by law to be forwarded by the depositories directly to the Secretary of the Treasury; the "duplicates" will be filed by the depositing officers with their retained papers. Immediately upon making a deposit to the credit of the Treasurer of the United States the depositing officer will notify the proper chief of bureau of the fact, stating the name of the depository, the amount, the appropriation to which the money pertains, when known, and whether the amount arose from proceeds of sales, or is a repayment of an unexpended balance, or a refundment on account of an error in the accounts or returns. The number of the certificate of deposit will also be stated if known, but the report will not be delayed for the purpose of obtaining such number. If the deposit is on account of the indebtedness of any person other than the depositing officer, the source from which the money was derived and the object of the payment will be distinctly stated and reference made to the vouchers, if any, to which the deposit pertains. (A. R. 612, 1913.)

609. When a disbursing officer of the Army receives any moneys of the United States as the proceeds of sales, as miscellaneous receipts, or funds of like character, not available for disbursement, he will deposit, without delay, such funds to his official credit with an authorized depository or, if more convenient, to the credit of the Treasurer of the United States, at the nearest authorized depository. In the former case, at the close of the month in which such funds are received the total will be made the subject of one check issued by him in favor of the depository, and marked "for deposit to the credit of the Treasurer of the United States."

The disbursing officers will indorse on the back of the check issued for this purpose the title of the appropriations and the amount that pertains to each into which the several sums embraced in the deposit should be covered into the Treasury.

The number, date, name, location of the depository, and amount of the certificate of deposit will be noted on the account current upon which the depositor desires to be credited with the money deposited. (A. R. 615, 1913.)

This regulation contemplates an immediate deposit upon receipt of the money with an authorized depository, which requirement should be interpreted to mean a deposit in the usual course of business. Where receipts are inconsiderable, averaging not more than \$50 a week, weekly deposit will be considered a compliance with law and regulations. (J. A. G., May 14, 1912; concurred in by Sec. War, May 22, 1912.)

610. Certificates of deposit must be recorded in the proper bureaus of the War Department. The "originals," upon their receipt at the Treasury, are immediately forwarded to the Secretary of War, who refers them to the proper bureaus to which the deposits pertain for verification and designation of the appropriation. (A. R., 616, 1913.)

611. 1. In view of the receipt of a communication from the Assistant Secretary of the Treasury calling attention to the delay in returning to the Treasury Department, properly indorsed, certificates issued for deposits of money to the credit of the Treasurer of the United States, by officers of the Army, it is directed that depositing officers be instructed to strictly observe the requirements of paragraph 612, Army Regulations, 1913, which reads in part as follows:

* * * Immediately upon making a deposit to the credit of the Treasurer of the United States the depositing officer will notify the proper chief of bureau of the fact, stating the name of the depository, the amount, the appropriation to which the money pertains, when known, and whether the amount arose from proceeds of sales, or is a repayment of an unexpended balance, or a refundment on account of an error in the accounts or returns. The number of the certificate of deposit will also be stated if known, but the report will not be delayed for the purpose of obtaining such number. If the deposit is on account of the indebtedness of any person other than the depositing officer, the source from which the money was derived and the object of the payment will be distinctly stated and reference made to the vouchers, if any, to which the deposit pertains.

2. Hereafter, when certificates of deposit are received by bureaus and offices of the War Department, immediate action will be taken to properly indorse them. Should it be found that the information necessary to their prompt indorsement is not in hand, the depositing officer will be at once communicated with and his attention called to the foregoing regulation, with the advice that failure to comply therewith with respect to future deposits of money by him will cause a report to be made to The Adjutant General of the Army for record against his efficiency.

3. Chiefs of bureaus and officers of the War Department will, at the end of each week, report to the assistant and chief clerk of the War Department the number of certificates of deposit remaining on hand, with a brief statement of reasons for their not being acted upon.

4. All certificates of deposit will hereafter be returned to the Treasury Department through the Division of Requisition and Accounts, office of the Secretary of War. (Bull. 87, W. D., 1915.)

612. Whenever a disbursing officer having funds on deposit to his official credit with the Treasurer of the United States desires to pay such funds into the Treasury, either as revenue or as a repayment to an appropriation, he shall draw a check on the Treasurer of the United States to the order of the Treasurer, an assistant treasurer, or an active designated depository bank, as may be most convenient, showing that the amount is "for deposit to the credit of the Treasurer of the United States on account of (state specifically on what account deposit is made)." The check shall be sent to the Treasurer, assistant treasurer, or active designated depository bank in whose favor drawn. The Treasurer, assistant treasurer, or bank shall issue the usual certificates of deposit, indorse the check "Credited as directed," charge the check in the daily schedule of warrants and checks paid, and credit the certificate of deposit in the regular transcript of the general account of the Treasurer of the United States. (Cir. Letter, Treas. Dept., Feb. 28, 1913.)

OFFICIAL CHECKS.

613. A disbursing officer who ceases to act as such will inform the Secretary of the Treasury at once what checks drawn against the public funds to his credit, if any, are still outstanding and unpaid. He will also comply with the requirements of paragraphs 680 and 902, Army Regulations, 1913. (A. R. 588, 1913.)

614. Every disbursing officer, in opening his first account and before issuing any checks, will furnish the depository on whom the checks are to be drawn with his official signature, duly verified by some officer whose signature is known to the depository. (A. R. 594, 1913.)

Official signatures are furnished to the Treasurer or Assistant Treasurer of the United States and to depository by letter. The signature being submitted is witnessed by some responsible person whose signature is known. It is customary to have the signature witnessed by an officer whose signature is already on file with the Treasurer, but in case no such officer is available a signature may be witnessed by an official of a bank or any other responsible person whose signature is known by the Treasurer, Assistant Treasurer, or depository.

615. For the information of active designated depository banks and assistant treasurers paying checks of disbursing officers drawn on the Treasurer of the United States * * *, it is requested that each disbursing officer furnish each active designated depository bank or assistant treasurer in his locality with his signature, verified in such manner as the bank or assistant treasurer may desire. (Cir. Letter, Treas. Dept., Jan. 23, 1913.)

616. The Treasury has called attention to the fact that some disbursing officers in signing checks drawn against the funds to their credit do not confine themselves to the designations or official title under which the funds are placed to their credit. The Quartermaster General's Office in issuing requisitions has requested the placing of funds to the credit of officers, using only their official titles and rank, as—

Colonel Ambrose Felix, Quartermaster Corps, U. S. A.;

Captain A. E. Fix, Quartermaster Corps, U. S. A.;

Captain James Foley, 4th U. S. Cavalry, Acting Qr. Mr., U. S. A.;

omitting as unnecessary all reference to the duties as department quartermaster, depot quartermaster, constructing quartermaster, etc., which such officers might have for the time devolved upon them.

The Treasury having complied with the request contained in the requisitions and notified the said officer that the funds are subject only to his check in that official capacity, there should be no excuse for their failure to sign correctly the checks issued by them. Officers of the Quartermaster Corps and those serving therein will, in signing checks, confine themselves strictly to the title and designation given them in the *Treasury warrant* and make use of no other.

617. A disbursing officer may draw his check in favor of himself (1) to make payments of amounts not exceeding \$20; (2) to make payments at a distance from a depository; or (3) to make payments of fixed salaries due at a certain period. In the first and last named cases the check will be drawn not more than two days before the payments become due. In all other cases the checks will be drawn only in favor of the persons, firms, or corporations, by name, to whom the payments are to be made. (A. R. 599, 1913.)

618. On the face of each check that he draws a disbursing officer will state his address, the object of the expenditure, the number or other necessary description of the voucher, and, in case of payment to an officer, enlisted man, or civilian employee, the period for which the payment is made. Such statements will be brief, but clear, as, for instance, "pay," "pay roll," or "payment of troops," adding the post or station; "purchase of subsistence," or of other supplies, naming them; "on contract for construction," mentioning the fortification or other public work for which the payment is made; "payments under \$20." Payment is refused on all checks where regulations are not complied with, and report of the fact is made to the Treasury Department. In writing checks on the protective surface-tinted blanks furnished by the Treasury Department the ordinary typewriter with plain type, or rubber stamps, may be used. Only typewritten record ribbons, writing black or blue, the ink of which must be heavy and of the most permanent nature, or stamp pads inked with a permanent black ink, shall be used for the purpose, so as to secure clear well-inked impressions which can not be easily erased without removing the protective surface tinting at the same time. The data on the check stub or register of checks issued will be the same as on the check to which it relates. (A. R. 600, 1913.)

619. Officers serving in and disbursing funds pertaining to more than one staff department, and officers assigned to duty in any of the staff departments, in issuing checks, will confine the designation of their official capacity to their rank and the particular staff department on account of which the checks are drawn. (A. R. 601, 1913.)

630. Whenever any original check is lost, stolen, or destroyed disbursing officers and agents of the United States are authorized, within three years from the date of such check, to issue a duplicate check, under such regulations in regard to its issue and payment, and upon the execution of such bond, with sureties, to indemnify the United States, and proof of the loss of original check, as the Secretary of the Treasury shall prescribe: * * *. (R. S., 3646, as amended by act Mar. 21, 1916.)

631. Whenever an original check of a disbursing officer is lost, stolen, or destroyed the owner, to better protect his interest, should, in writing, notify the office or bank on which it was drawn of the fact of such loss, stating the name of the disbursing officer or agent by whom it was drawn, describing the check, giving if possible its date, number, and amount, and requesting that payment of the same be stopped. In order to procure the issue of a duplicate check the party in interest must furnish the disbursing officer or agent who issued the original check with an affidavit explaining the loss, and an indemnity bond, both of which should be prepared on the form furnished for the purpose by the Treasury Department. The form contains full instructions as to the proper method of preparation. Upon these papers a duplicate check may be issued after the expiration of 30 days and within 3 years from the date of issue of the original and such duplicate check, with the affidavit and bond, will be forwarded directly to the Secretary of the Treasury for approval. In case the disbursing officer who issued the original check is no longer in the service the notice and proof of loss and the indemnity bond will be sent to the Secretary of the Treasury, and it becomes the duty of the proper accounting officer, under section 3647, Revised Statutes, to state an account in favor of the owner of the lost check and to charge the amount thereof to the account of the disbursing officer. No disbursing officer or agent is authorized to issue a duplicate check except as prescribed in this paragraph. (A. R. 602, 1912, as changed by C. A. R. 44, 1916.)

632. The following extract is taken from Treasury Department Form 1843:

TREASURY DEPARTMENT,
Washington, D. C., April 14, 1916.

By virtue of the authority conferred on me by sections 3646 and 3647, Revised Statutes of the United States, the following regulations relative to duplicate checks of United States disbursing officers and agents are prescribed and promulgated:

1. Immediately upon the loss of a check, the owner, to better protect his interest, should, in writing, notify the office or bank on which it was drawn of the fact of such loss, stating the name of the disbursing officer or agent by whom it was drawn, describing the check—giving, if possible, its date, number, and amount—and requesting that payment of the same be stopped.

2. In order to procure the issue of a duplicate check, the party in interest must furnish the disbursing officer or agent who issued the original check with an affidavit giving the name and residence of the applicant in full, describing the check and its indorsements, showing his interest therein, detailing the circumstances attending its loss, and what action, if any, he has taken to stop payment thereon. The affidavit must be made and signed before an officer authorized to administer oaths generally, and he must certify that he administered the oath.

3. He must also furnish to the same officer or agent a bond expounded on Treasury Department Form No. 1343, which will be furnished to any disbursing officer or agent applying therefor.

4. The affidavit and the bond, when executed, are to be indorsed by the officer or agent as having been submitted to him, and as being the proof and security upon which he has acted.

After the expiration of 30 days from the date of the original check the officer or agent will issue a duplicate, which must be an exact transcript of the original, especial care being taken that the number and date correspond with those of the original.

The affidavit, bond, and duplicate check he will, without delay, forward to the Secretary of the Treasury, who, upon their receipt, will advise the office or bank on which the check was drawn that an application for a duplicate is pending, and the office or bank will immediately inform the Secretary whether a request has been made to stop payment of the original, and whether such original has been presented or paid, and if not paid, a caveat will be entered, and payment will thereupon be stopped.

5. If the information obtained is satisfactory to the Secretary of the Treasury, and he approves of the issue of the duplicate and of the accompanying bond, he will certify such approval in writing, on the papers as well as on the duplicate check.

6. Any duplicate check issued in pursuance of these instructions, bearing such approval of the Secretary of the Treasury, may, if properly indorsed, be paid subject to the same rules and regulations as apply to the payment of original checks; but no duplicate shall be paid if the original has already been paid.

7. In case of the loss of a check issued by a United States disbursing officer or agent who is dead or no longer in the service of the United States, the affidavit and bond required to be furnished by the owner of said check to an officer or agent in the service of the United States, prior to the issue of a duplicate check, should be forwarded to the Secretary of the Treasury, who will refer them to the proper accounting officer for examination and the statement of an account in favor of the owner of said check, as provided for in section 3647, Revised Statutes.

8. Whenever such an account shall have been stated, and an officer or agent charged with the amount of said lost check the accounting officer will notify the Secretary of the Treasury, in order that the amount of the check, if remaining to the credit of the officer or agent in any United States depository, may be repaid into the Treasury and carried to his credit and to the credit of the proper appropriation.

This supersedes department regulations and directions, Form 1345, dated September 15, 1913, relative to the issuance of duplicate checks.

BYRON R. NEWTON,
Acting Secretary of the Treasury.

The penalty of the bond should be in multiples of \$5, and at least equal to the amount of the lost check plus 10 per cent; but no bond will be accepted in an amount less than \$50 unless the amount of the lost check is less than \$10, in which case a bond of \$10 with one satisfactory individual surety may be accepted.

623. In case the disbursing officer or agent by whom such lost, destroyed, or stolen original check was issued is dead or no longer in the service of the United States it shall be the duty of the proper accounting officer, under such regulations as the Secretary of the Treasury may prescribe, to state an account in favor of the owner of such original check for the amount thereof and to charge such amount to the account of such officer or agent. (R. S., 3647, amended by act Feb. 23, 1909 (36 Stat., 644); G. O. 56, 1909; see A. R. 602, 1913.)

624. In case of death, resignation, or removal from active service of a disbursing officer, checks previously drawn by him will be paid from the funds to his credit, unless such checks were drawn more than four months before their presentation, or reasons exist for suspecting fraud. A check previously drawn by him and not presented for payment within four months of its date will not be paid until its correctness shall have been attested by the Comptroller of the Treasury or by his chief clerk. (A. R. 603, 1913.)

625. A check drawn by a disbursing officer still in active service, presented before it shall have been issued three full fiscal years, will be paid in the usual manner by the office or bank on which it is drawn, and from funds to the credit of the drawer. (A. R. 604, 1913.)

Thus, any check issued on or after July 1, 1900, will be paid as stated above until June 30, 1904. (Treas. Cir., 42, 1907.)

626. When a quartermaster shall be ordered to be retired, discharged, or mustered out of the service of the United States, and is relieved from duty, he will at once close his accounts and transmit the same to the Quartermaster General without delay, accompanied by a statement of outstanding checks and the number of the last check drawn by him on each depository where he had funds to his credit. He will, at the same time, turn over his balances and unused checks and check books to a quartermaster, retaining only the stubs of checks issued by him.

NOTE.—The receipts obtained for unused check and checks books will be forwarded to the office originally supplying the checks.

627. In the preparation of lists of outstanding checks disbursing officers of the War Department will, in each instance, use Form No. 3a, I. G. D., utilizing one line for each item. (G. O. 65, W. D., 1913.)

628. At the close of each fiscal year all amounts remaining to the credit of a disbursing officer, represented by checks or drafts drawn upon the Treasurer, an Assistant Treasurer, or any designated depository, three or more years prior thereto, will be covered into the Treasury and there stand to the credit of the payees in an appropriation account denominated "outstanding liabilities." (A. R. 606, 1913.)

629. A check which has been issued for a period longer than three full fiscal years will be paid only by settlement of an account in the Treasury Department. For this purpose an officer who receives such a check will transmit it, through the proper channels, to the Secretary of the Treasury. If a check is lost, proof of ownership and the loss and a bond of indemnity will be furnished. (A. R. 607, 1913.)

630. To avoid delay in securing checks, disbursing officers are requested to observe the following requirements as to the form of requisition.

1. All disbursing officers of the Government must make their requisitions for checks on the forms prescribed by the Secretary of the Treasury (Treas. Dept. Form No. 1231). Additional copies may be had upon application to the Chief of the Division of Printing and Stationery, Treasury Department. Checks must not be requisitioned for or included on other requisitions:

2. Requisitions are to be made out in duplicate, the original to be forwarded to the Division of Printing and Stationery, Secretary's office, Treasury Department, and the duplicate to be retained by the requisitionist for his files.

3. Copying ink or a copying typewriter ribbon must be used, but the requisition is not to be *press copied*.

4. The following blank spaces, calling for desired information, must be filled out: The department and office under which serving, the post-office address to which the checks are to be sent, the date of the requisition, and the officer's signature, title, and code number.

5. Full instructions should be given on the requisition as to surface printing desired on the standard form of check, numbering, whether bound or loose, number of checks to book if bound number of checks to wrapper if loose and such other details as are deemed essential for the proper printing and preparation of the checks.

6. A sample of the standard check desired must accompany the requisition.

Nonobservance of the above requirements, or any of them, will necessitate returning the requisition to the officer ordering for compliance therewith. (Extr. from Cir. Letter No. 142, Treas. Dept., Jan. 21, 1913.)

631. The following instructions relative to the issue, care, and use of disbursing officers' checks were promulgated in Circular No. 8, Treasury Department, February 27, 1913:

1. All blank checks on the Treasurer of the United States for use by disbursing officers shall be issued by the Secretary of the Treasury, Division of Printing and Stationery, to whom all correspondence relating

thereto should be addressed, and only blank checks thus issued shall be used by disbursing officers in drawing checks on the Treasurer of the United States.

2. The Chief of the Division of Printing and Stationery, as well as others who may issue blank checks to disbursing officers, shall keep a complete record of the class, numerical symbol, and serial numbers of all checks issued, and of the transfer to another disbursing officer or return to the issuing office of unused checks.

3. A disbursing officer receiving a supply of checks shall receipt for the same to the issuing officer (to the Director of the Bureau of Engraving and Printing in case of a new issue on requisition), and when he ceases to act as a disbursing officer or agent he shall return the unused checks to the Chief of the Division of Printing and Stationery, retaining with his official records the stubs or register of checks issued by him. In case one disbursing officer is succeeded by another, the officer relieved may transfer his unused checks to his successor, retaining for file with his official records the stubs or register of checks issued. The successor may temporarily use the checks of the former disbursing officer by striking out his predecessor's numerical symbol and inserting his own until such time as he can secure a supply of checks with his own numerical symbol printed thereon, after which the unused checks of his predecessor shall be returned to the Chief of the Division of Printing and Stationery through the official who issued them.

4. Should a disbursing officer or agent make an erasure or alteration on any of his checks he shall certify across the face of the check to the correctness of such erasure or alteration.

5. Spoiled or canceled checks shall be sent quarterly, by each disbursing officer, direct to the Auditor for the Treasury Department by whom his accounts are settled, for preservation and future reference.

6. For the interest of all concerned, the greatest care should be exercised in the custody of blank checks. Keep under lock and key when not in use.

7. No disbursing officer shall issue a check on the Treasurer of the United States until after he has ascertained his individual numerical symbol from the Treasurer of the United States, which numerical symbol shall be printed, stamped, or written in the lower right-hand corner of each check.

8. Checks rendered obsolete by the new forms issued under the provisions of Department Circular No. 5, dated January 9, 1913, shall be returned to the official from whom received for record, after which that official shall send to the Secretary of the Treasury, Division of Printing and Stationery, all such checks originally issued from that division.

9. Requisitions for blank checks shall be made on the Secretary, Division of Printing and Stationery, on the form prescribed by the department, allowing six weeks' time for the printing and delivery of the checks, and for a quantity sufficient to last six months, unless for good reasons (which should be stated on the requisition) the quantity should be more or less than six months' supply.

10. Department Circular No. 30, dated June 23, 1909, which requires that on checks of the United States disbursing officers the amounts and names of payees shall be filled in either with pen and ink or with the needle-point typewriter which perforates the paper and prohibits the use of the ordinary typewriter for the purpose, is hereby amended so as to permit the use of the ordinary typewriter with plain type or rubber stamps for filling in names and amounts on warrants and checks, provided such warrants and checks are written on the protective surface-tinted blanks furnished by the Treasury Department. Only typewriter record ribbons, writing black or blue, the ink of which must be heavy and of the most permanent nature, or stamp pads inked with a permanent heavy black ink, shall be used for the purpose, so as to secure clear, well-linked impressions which can not be easily erased without removing the protective surface tinting at the same time.

633. The following-described system of numerical symbols for designating individual disbursing officers and classes of warrants, interest checks, and Secretary's special-deposit checks is prescribed for use by disbursing officers and others concerned:

1. A numerical symbol shall be assigned each disbursing officer drawing checks on the Treasurer of the United States for Treasury Department warrants, for Post Office Department warrants, for Secretary's special-deposit checks, and for each class of checks in payment of interest on the public debt. The proper numerical symbol shall be placed in the lower right-hand corner of each warrant or check before it is issued, for use by assistant treasurers and active depository banks in listing paid warrants and checks, and by the Treasurer of the United States in tabulating the amounts of paid warrants and checks for charge to the proper account.

2. A disbursing officer shall retain the same number so long as he remains in the service, without reference to his official bond or bonds: *Provided*, That in case an officer serves under different departments of the Government or in different official capacities, involving the settlement of separate accounts by the Auditors of the Treasury Department, a separate number shall be assigned for each department or official capacity.

3. A number has been assigned for each disbursing officer now in the service and for each former disbursing officer having checks outstanding. A number shall be assigned for each new disbursing officer by the Treasurer of the United States now opening his account.

4. No disbursing officer shall issue a check on the Treasurer of the United States without having his numerical symbol printed, stamped, or written in the lower right-hand corner thereof. So far as possible, each disbursing officer will be supplied with checks having his individual number printed thereon. In case an officer uses checks on which his number has not been printed, or uses checks bearing the number of another disbursing officer, proper additions or alterations shall be made, so that the checks shall bear the individual numerical symbol of the issuing officer; otherwise such checks when paid are liable to be charged to the wrong account in the Treasurer's office.

5. Each numerical symbol shall be composed of five digits. The first digit shall represent the department, 0 to 8 representing the nine executive departments in the order of succession and 9 representing miscellaneous services. The second digit shall represent a service or class of officers within a particular department. The three remaining digits—001 to 999—shall be used for designating individuals of a particular class. For example, in the symbol 52147 the digit 5 represents the Navy Department, the digit 2 the Pay Corps of the Navy, and the digit 147 the number of an individual officer of the Pay Corps.

6. The following classes have been established: * * *

War Department:

*	*	*	*	*	*	*
21,000	Quartermaster	Corps.				
28,000	Quartermaster	Corps.				

(Cir. 6, Treas. Dept., Feb. 18, 1913.)

633. Spoiled or canceled official checks shall be sent quarterly by each disbursing officer directly to the Auditor for the War Department. A record of the dates of both cancellation and transmission will be entered on the stub. (A. R. 610, 1913.)

634. So far as relates to disbursements in the Philippine Islands and other places, including Alaska, beyond the boundary of the States composing the Union, and for the convenience of the quartermaster in obtaining ready money, as well as for the accommodation of both officers and men at such distant places, a check may be drawn for a portion of the pay due the soldier (or officer), in which case it will be drawn in favor of the soldier (or officer), and the object or purpose will be stated as "part pay for month of"; if for any sum which the soldier (or officer) may desire in exchange for money after he has been paid, the check will be drawn by the quartermaster in favor of himself and indorsed by him payable to the order of the soldier (or officer), and the object or purpose will be stated as "to obtain cash to make payments at a distance from a depository." In this case the data on the check stub will be the same as on the check to which it relates, including the name of the soldier (or officer) to whom the check is indorsed by the quartermaster. (A. R. 1317, 1913.)

635. An officer relieved from duty as a disbursing officer and having a check book on other than the Treasurer of the United States in his possession will cut from the book the stubs used by him (to be filed with his retained papers), and will transfer the unused checks and stubs to his successor, taking a receipt therefor in duplicate, which shall describe the unused checks, one copy of which will be transmitted by the officer relieved to the Treasurer of the Philippine Islands or to the bank by whom the check book was originally issued. If there be no successor the book of unused checks and stubs, after the used stubs have been removed, will be at once returned to the Treasurer of the Philippine Islands or to the bank by whom originally issued, with a letter describing the serial numbers of the unused checks so returned.

636. An officer who for the convenience of any disbursing officer detaches any blank checks and stubs from the check book on the Treasurer of the United States in his possession will take the receipt of such disbursing officer for such checks by serial numbers and file the same in the manner directed in paragraph 631.

637. The check books of quartermasters will be kept in condition for inspection by an inspector general or other authorized inspector at any moment. With this in view and to secure uniform method in the keeping of deposit and check accounts the following instructions will be strictly observed:

1. Check stubs may be footed either by pages or days, at the discretion of the quartermaster.

2. All deposits during a month will be entered immediately following the balance brought forward from the preceding month.

3. Each deposit entry will show its date and amount and also its nature by brief note, as follows: "War rant No."; "Transfer from Major"; "Cash."

4. At the close of business in the last day of each calendar month the footings of both pages of the check book will be closed, to include the latest deposit and last issue within the month, and a balance struck, which will represent the balance on deposit subject to draft, and will form the first entry upon the deposit page for the following month. These monthly footings will thus include on one side the balance on hand at the end of the preceding month, with all deposits and credits during the month; on the other side the total of checks issued within the month.

5. Quartermasters will preserve a permanent separate file of the periodical statements of their accounts rendered to them by each depository. On comparison of these statements with the stub books the stubs of paid checks will be marked with the date of the statement upon which payment is reported, thus serving the double purpose of showing that the check has been paid and indicating the particular statement upon which it is so reported. (Cir. 271, P. M. G. O.)

638. No liability of the payor of a check operates to relieve the drawer from the obligation of determining the identity of the payee to whom he issues a check. (P. M. G., L/B., July 2, 1899.)

639. As section 3620, Revised Statutes, requires check to be drawn "in favor of the person to whom payment is to be made," disbursing officers' checks must be drawn to order and not to bearer. (15 Comp., 604, Apr. 6, 1909.)

640. A check drawn to the order of a banking institution, or to an individual other than the person in whose favor an account is stated, should have stated on its face in the appropriate space therefor the nature of the account paid thereby and the name and rank of the payee. If there is not sufficient space on the face of the check it can be stated on the back, care being taken to leave room for proper indorsement of the

check. Where several accounts are paid in one check the data will be stated as to each account. (See P. M. G. O., 60066, And., Feb. 27, 1908.)

641. Checks for deposit of quartermasters' collections and soldiers' deposits will be dated on the last day of the month in which the collections are made or deposits received or when an account is closed. If the quartermaster is unable to deposit checks on that date he will do so at the earliest practicable date. (Cir. 219, P. M. G. O., Jan. 5, 1900.)

642. Hereafter section thirty-six hundred and twenty, Revised Statutes, as amended by act of Congress approved February twenty-seventh, eighteen hundred and seventy-seven, shall not be construed as precluding officers of the Quartermaster Corps from drawing checks in favor of the person or institution designated by indorsement made on his monthly pay account by any officer of the Army if the pay account has been deposited for payment on maturity in conformity with such regulations as the Secretary of War may prescribe: *Provided, further*, That payment by the United States of a check on the indorsement of the indorsee specified on the pay account shall be a full acquittance for the amount due on the pay account. (Act Mar. 2, 1913; 37 Stat., 710.)

643. In order to insure against delay or possible loss in the matter of payment of Treasury warrants and checks of disbursing officers, the indorsements thereon must be written in ink or indelible pencil and must correspond in spelling with the name of the payee on the face of the warrant or check. (Bull. 40, W. D., 1915.)

644. The object for which a check is drawn and the number or other necessary description of the voucher will be stated on the check stub or register of checks issued, as well as on the face of the check, as prescribed in paragraph 600, Army Regulations, 1913. (G. O. 58, W. D., 1914)

645. An officer's official pay check was indorsed in blank and delivered to another officer in payment of an account, and without further indorsement was stolen and subsequently discounted by an innocent purchaser.

Held, that the check so indorsed became available for transfer by anyone into whose hands it might fall, and that an innocent purchaser taking the paper in good faith in the ordinary course of business would obtain a good title thereto, notwithstanding it might have been stolen from the real owner. (J. A. G. Oct. 5, 1912; Bull. 1, W. D., 1913.)

PROCEEDS OF SALES.

646. Moneys received from authorized sales of property (except property other than river and harbor, mentioned in pars. 679, 680, A. R., 1913) will be deposited to the credit of the Treasurer of the United States, and respectively revert to the appropriations out of which originally expended. But the moneys arising from the authorized disposition of serviceable ordnance and medical and hospital property and the sales of useless ordnance material are expended under conditions prescribed by law. All moneys arising from sales of subsistence supplies or stores, authorized by law and regulations, shall be covered into the Treasury to the credit of the proper appropriation and shall remain available throughout the fiscal year following that in which the sales were effected, for the purposes of that appropriation from which such supplies or stores were authorized to be supplied at the time of the sales. (A. R. 617, 1913, as changed by C. A. R. 10, 1914.)

647. The proceeds of sales of all public property the disposition of which is not provided for by paragraph 617, Army Regulations, 1913, after the expenses of sale have been deducted, will be deposited to the credit of the Treasurer of the United States as "Miscellaneous receipts on account of proceeds of Government property," for which certificates of deposit will issue, showing the name, rank, regiment, or corps of the depositor, the nature of the deposit, the kind of property, and the bureau to which it pertained. (A. R. 618, 1913.)

648. The transfer of public property other than subsistence stores is not regarded as a sale. Vouchers for property so transferred will be sent through the chief of the bureau concerned to the proper accounting officer of the Treasury Department for settlement, as prescribed in paragraph 671, Army Regulations, 1913. If credit is received therefor the money may be used to replace the property transferred. (A. R. 619, 1913.)

649. The gross amount of all moneys received from whatever source for the use of the United States, except as otherwise provided in the following paragraph, shall be paid by the officer or agent receiving the same into the Treasury at as early a day as practicable, without any abatement or deduction on account of salary, fees, costs, charges, expenses, or claim of any description whatever. But nothing herein shall affect any provision relating to the revenues of the Post Office Department. (R. S. 3617.)

650. All proceeds of sales of old material, condemned stores, supplies, or other public property of any kind, except the proceeds of the sale or leasing of marine hospitals, or of the sales of revenue cutters, or of the sales of commissary stores to the officers and enlisted men of the Army, or of materials, stores, or supplies sold to officers or soldiers of the Army, or of the sale of condemned Navy clothing, or of sales of materials, stores, or supplies to any exploring or surveying expedition authorized by law, shall be deposited and covered into the Treasury as miscellaneous receipts on account of "Proceeds of Government property," and shall not be withdrawn or applied, except in consequence of a subsequent appropriation made by law. (R. S. 3618.)

651. From the proceeds of sales of old material, condemned stores, supplies, or other public property of any kind, before being deposited into the Treasury, either as miscellaneous receipts on account of "Proceeds of Government property," or to the credit of the appropriations to which such proceeds are by law authorized to be made, there may be paid the expenses of such sales, as approved by the accounting officers

of the Treasury, so as to require only the net proceeds of such sales to be deposited into the Treasury either as miscellaneous receipts or to the credit of such appropriations, as the case may be. (Act June 8, 1896; 29 Stat., 268.)

Hereafter the proceeds derived from the sale of surplus cuttings of material for clothing manufactured by the Quartermaster Corps of the Army shall be deposited to the credit of the appropriation out of which the material was purchased (act of Aug. 29, 1916; Bull. 33, W. D., 1916).

652. 1. The act making appropriations for the support of the Army for the fiscal year 1911, approved March 23, 1910, provides:

Hereafter all moneys arising from the disposition of serviceable quartermaster's supplies or stores, authorized by law and regulations, shall remain available throughout the fiscal year following that in which the disposition was effected for the purposes of that appropriation from which such supplies were authorized to be supplied at the time of the disposition.

On May 15, 1914, the Assistant Secretary of the Treasury, following a decision of the Comptroller of the Treasury of May 11, 1914, held that funds derived from sales of serviceable quartermaster's supplies or stores, authorized by law and regulations, could properly be deposited to the credit of the Treasurer of the United States for the credit of the proper appropriation of the fiscal year in which said supplies or stores are sold, and the aggregate of such deposits made to the credit of an appropriation during a given fiscal year transferred at the end of the fiscal year to the credit of the appropriation for the succeeding fiscal year, provided, of course, the amount so transferred does not exceed the unexpended balance of the appropriation. In view of this ruling by the Treasury Department, which will enable the adjustment of the appropriations through the medium of transfer appropriation warrant, it will not be necessary to continue the depositing of funds to the various "Replacing appropriations" of the Quartermaster Corps.

2. Funds derived from sales of serviceable quartermaster's supplies or stores, authorized by law and regulations, should be deposited to the credit of the Treasurer of the United States for the credit of the proper appropriation of the fiscal year in which said supplies or stores are sold. For example: If serviceable quartermaster's supplies or stores are sold, as authorized by law and regulations, in the fiscal year 1917, and pertain to the appropriation "Supplies, services, and transportation, Quartermaster Corps," the funds derived from such sale should be deposited to the credit of the appropriation, "Supplies, services, and transportation, Quartermaster Corps, 1917."

653. The act making appropriations for the support of the Army for the fiscal year 1916, approved April 27, 1915, provides:

"That hereafter all moneys arising from sales of subsistence supplies or stores, authorized by law and regulations, shall be covered into the Treasury to the credit of the proper appropriation and shall remain available throughout the fiscal year following that in which the sales were effected, for the purposes of that appropriation from which such supplies or stores were authorized to be supplied at the time of the sales."

This law repeals so much of the act of March 3, 1875, as exempts funds derived from the authorized sale of subsistence supplies or stores from being covered into the Treasury, so that all such funds must now be deposited to the credit of the Treasurer of the United States for the credit of the proper appropriation ("Supplies, services and transportation") of the fiscal year in which the supplies or stores are sold, leaving it to the Quartermaster General to initiate action toward having the proper amount of these deposits transferred at the close of a fiscal year to the credit of the appropriation of the succeeding fiscal years as is contemplated in paragraph 652 for deposit of funds derived from sales of serviceable quartermaster's supplies or stores.

When making deposits, quartermasters should plainly indicate on Q. M. C. Form 35 the amount under each appropriation deposited on account of sales of serviceable quartermaster's supplies or stores.

654. The proceeds from the private sale of manure from an ambulance company at Galveston, Tex., amounted to from \$25 to \$30 per month. It was claimed that the proceeds accruing from the condemnation and public sale of the manure would not compensate for the inconvenience, and it was desired to know whether the same might be sold at private sale and the proceeds credited to the company fund.

Held, that section 3618, Revised Statutes, required that the proceeds of the sale of old material, condemned stores and supplies, or public property of any kind, regardless of the method of sale, should be deposited and covered into the Treasury as miscellaneous receipts on account of proceeds of Government property (15 Ops. Atty. Gen., 329); and that there was no authority for crediting the amount received from the sale of manure from the ambulance company to the company fund. (60-120, J. A. G., Oct. 7, 1914; Bull. 50, W. D., 1914.)

TRANSFERS OF FUNDS.

655. Funds will not be transferred from one appropriation for the use of another by borrowing or other wise, except as authorized by law. (A. R. 598, 1913.)

656. The act of March 3, 1909, making appropriation for the support of the Army for the fiscal year ending June 30, 1910, provides that—

"Hereafter whenever pressing obligations are required to be paid by a disbursing officer of the Quartermaster Corps and there is an insufficient balance to his official credit under the proper appropriation or appropriations for the purpose, he is authorized to make payments from the total available balance to his official credit, provided sufficient funds under the proper appropriation or appropriations have been apportioned by the Quartermaster General for the expenditure. When such disbursements are made the accounts of the disbursing officer shall show the charging of the proper appropriations, the balances under which will be adjusted by the disbursing officer on receipt of funds or by the accounting officers of the Treasury."

In order to make payments under this provision, two conditions are prescribed: (1) The obligations must be pressing; (2) sufficient funds under the proper appropriation or appropriations must have been apportioned for the expenditure.

657. An invoice of funds transferred will show the place and date of transfer, the name and title of the officer to whom transferred, the character of funds, and the amount transferred under each head of appropriation.

If the transfer is of cash, a receipt will be obtained and filed with the account current. If the transfer is for the correction of errors, whether arising upon the settlement of accounts or otherwise, the facts will be noted in detail on the invoice. (A. R. 639, 1913.)

658. War Department Forms 326 (Invoice of funds transferred) and 327 (Cash receipt for funds transferred) will be used by a disbursing officer to transfer funds to another disbursing officer. These two forms are attached to each other and perforated. Their use is as follows:

(a) When transfer is by check, Form No. 327 will be detached and destroyed. Form No. 326 will be prepared in duplicate by the invoicing officer, but only one copy of the invoice will be signed by him. The original and copy of the invoice will be transmitted to the receiving officer, who will enter the invoice on W. D. Form 321 (Abstract of funds received), which, together with the signed copy of the invoice, will be forwarded with his account current. The copy of the invoice will be filed with the receiving officer's retained account current. A receipt will not be given for funds transferred by official check.

(b) When the funds transferred are cash the invoicing officer will prepare Forms 326 and 327 in duplicate, but only one copy of Form 326 will be signed by him. All copies will be forwarded to the receiving officer, who, after receiving the cash and making proper notation on "Cash receipt" (Form 327), will sign only one copy thereof and return both copies to the invoicing officer, who will enter them on W. D. Form 328 (Abstract of funds transferred), which, together with the signed receipt, will be forwarded with his account current. The receiving officer will dispose of the two copies of the invoice as indicated in (a) above.

659. Public funds will, as a rule, be transferred as follows: The officer making the transfer will draw his check directing the depository to place a stated amount to the official credit of the officer named on the check. The check will be sent to the depository and not to the officer in whose favor it is drawn. If it is necessary that the officer to whom the funds are transferred shall receive them without delay, the transferring officer may draw his check and transmit it directly to the payee. In either case an invoice will be sent to the receiving officer, but no receipt will be given by him except for cash transfers. (A. R. 607, 1913.)

NOTE.—Quartermasters are expected to charge themselves, upon receipt of proper invoices, with funds transferred by other quartermasters by checks, carrying and reporting the same as in *transfers* funds until informed by the depositories that the checks have been received and amounts duly credited, but such funds are not available for disbursement until so credited.

690. FORM FOR USE IN DEPOSITING FUNDS FOR OFFICIAL CREDIT.

(Treasury Form No. 6590.)

Form 6590.—ORIGINAL. DEPOSITARY WILL REWRITE AND FORWARD THIS COPY TO THE TREASURER U. S. WITH DAILY TRANSCRIPT.	..... Deposit No.	
	(Address of depositor and date sent.)	
	..... (Name of depositor.) .....	..... (Title.)
	has deposited with	
	(Name of depository bank or Treasury Office.)	(Place.)
	to the credit of the Treasurer of the United States.	
	..... Dollars	
	100	
	For Official Credit, subject to check, in the	
	account of	Symbol No.
(Depositor or name of officer to be credited.)		
I certify that the above amount has been received.		
.....		
(Date received.)		
Cashier or Assistant Treasurer U. S.		

Instructions of Treasury Department for use of above form:

1. This form is to be used by United States disbursing officers to accompany deposits made with the Treasurer of the United States, Assistant Treasurers, Federal reserve banks, and national bank depositories, which are to be placed on the books of the Treasurer to the credit of disbursing officers, subject to their check, and for this purpose only.

2. An original and three copies are to be prepared by the depositor and the original, duplicate, and triplicate delivered to the depository, who will date and sign the original and duplicate and send the original to the Treasurer of the United States, with daily transcript of the same date, and deliver or mail the duplicate to the officer whose account is to be credited. In lieu of a letter of transmittal, the triplicate

should be signed by the depositor; a list of the items included in the deposit may be made on the back of this copy.

3. Wherever possible these forms should be prepared by the use of a typewriter and good carbon paper. All blanks should be filled in and care should be exercised to insure the correct statement of the name of the officer and the title and symbol number of the account to be credited. The "deposit numbers" on these forms are to be inserted by the depositor and should be in numerical sequence, beginning July 1 each year.

4. When one officer, who is authorized to do so, deposits funds to the credit of another, the name of the depositing officer will appear on the top line and the name, symbol number, and the address of the officer to be credited will be entered on the lines below the written amount, making it read:

"For Credit, subject to check in the *Regular* (or *Special Deposit*) account of John Doe, symbol No. 80000, *Army Bldg., New York, N. Y.*"

5. When deposits for checking account are received unaccompanied by the prescribed forms, the depository may prepare them, but the depositor should be required to prepare the certificates (Form 6590) at the time of making the deposit whenever it is possible for him to do so.

NOTE.—Requests for Treasury Form No. 6590 should be made to Secretary of the Treasury, Division of Printing and Stationery.

661. As a rule, an accountable officer should not be required to make transfers of funds in any manner that might result in their loss. Transfers by check, as prescribed by Army Regulations, afford absolute protection to the invoicing officer. Transfers in any other way, even if made by orders of superior authority, are at the risk of the invoicing officer. A quartermaster is justified in taking no risk with public funds for which he must account. If he is unable to transfer surplus funds with safety in any other way, he should request orders to proceed personally with the funds to the place designated for their receipt.

662. When unexpended balances are transferred to another officer of the same department such transfer must in all cases be effected by an actual transfer of funds, whether by cash or by transfer check upon the proper depository. In the latter case the check must be immediately transmitted by the payee for transfer to his credit. If the officer after approval of his new bond is again placed in funds by the officer to whom his former balance was transferred, care will be taken that the amount so remitted will vary in amount from that received. (Cir. 2, W. D., 1906.)

663. Receipts for transfer of funds between quartermasters will not be forwarded to the Quartermaster General's office in advance of the monthly accounts to which the receipts appertain. (Cir. 278, P. M. G. O., Dec. 1, 1906.)

RECEIPTS FOR PUBLIC MONEY.

664. An officer of the Quartermaster Corps will not give a receipt, except in the following cases:

1. For the transfer of money when the transfer is of cash.
 2. For the money of a deceased soldier, deserter, or an escaped military prisoner.
 3. For a stoppage authorized by the Secretary of War, for which the Quartermaster General may direct a receipt to be given.
 4. For a refundment made by an officer on account of an overpayment made by a quartermaster. A separate receipt will be given in each individual case.
- In all other cases the person turning over or refunding money will deposit it in some authorized public depository or transfer it to a disbursing officer of the department to which the money belongs. (A. R., 1384, 1913.)

665. The giving or taking of a receipt for public money in blank or in advance of actual payment, or the signing of a check for public money in blank, is prohibited. (A. R. 637, 1913.)

666. The personal effects of military prisoners who have escaped from confinement, except such as possess some special value as keepsakes, may be disposed of by sale as in the case of effects of deceased soldiers and the proceeds thereof, together with any money left by the prisoner in the hands of the company commander, be turned over to a quartermaster, who should account for the same in the manner provided for quartermaster's collections. The officer will take the quartermaster's receipt for the amount paid him and forward the same to the Auditor for the War Department. (A. R. 940, 1913.)

REWARDS FOR APPREHENSION OF DESERTERS AND ESCAPED MILITARY PRISONERS.

667. A reward of \$50 will be paid to any civil officer or civilian for the apprehension and delivery to the proper military authorities at a military post of a deserter from the military service, except a deserter from the Philippine Scouts, for whose apprehension and delivery a reward of \$20 will be paid. A reward of \$50 will also be paid for the apprehension and delivery to the proper military authorities at a military post of an escaped military prisoner. No reward will be paid in the case of a deserter or of an escaped military prisoner who is serving in the Army, Navy, or Marine Corps, or in the case of a deserter who, subsequently to his desertion, has been dishonorably discharged from any other enlistment in the Army, or who can claim exemption from punishment under the one hundred and third article of war. The reward will be paid by the Quartermaster Corps and will be in full satisfaction of all expenses for arresting, keeping, and delivering the deserter or escaped military prisoner. The quartermaster making the pay-

ment will report that fact to the commanding officer of the organization to which the deserter belongs or to the commanding officer of the military post or prison from which the prisoner escaped. (A. R. 121, 1913.)

668. When enlisted men are sent in pursuit of a deserter, the expenses necessarily incurred will be paid whether he be apprehended or not, and will be reported as in payment of rewards. Should a written order be issued for this duty and a transportation request be furnished the party in pursuit, the name, rank, company, and regiment of the deserter will be stated in the order and also noted on the request. (A. R. 122, 1913.)

669. A reward will not be paid by a recruiting officer for the delivery of a deserter at a recruiting station, except upon express authority from The Adjutant General of the Army. In the event of the surrender or of the delivery of a deserter to a recruiting officer the latter will at once telegraph to The Adjutant General of the Army, stating whether the deserter is physically fit for service and requesting instructions relative to the disposition to be made of him and the payment of the reward. (A. R. 123, 1913.)

670. Rewards or expenses paid for apprehending a deserter and the expenses incurred in transporting him from point of apprehension, delivery, or surrender to the station of his company or detachment, or to the place of his trial, including the cost of transportation of the guard, will be set against his pay upon conviction of desertion by a court-martial, upon discharge by reason of desertion admitted and physical unfitness for service, or upon his restoration to duty without trial. A soldier convicted by a court-martial of absence without leave will be charged with the expenses incurred in transporting him to the station of his company or detachment, or to the place of his trial, including the cost of transportation of the guard. Except in the case of a soldier restored to duty at the United States disciplinary barracks or any branch thereof by the remission of his suspended sentence of dishonorable discharge or pursuit to section 1352, Revised Statutes, a soldier convicted by a court-martial of desertion or absence without leave or a deserter restored to duty without trial for desertion, who is sent from the point of apprehension, delivery, or surrender to a place of confinement or trial other than the station of his company or detachment, and is later sent to the station of his company or detachment, will be charged with an amount equal to the cost of his own transportation and that of his guard, if any, from the point of apprehension, delivery, or surrender to the station of his company or detachment. The cost of transportation to a station of a soldier restored to duty from suspended or executed dishonorable discharge at the United States disciplinary barracks or any branch thereof will be borne by the Government. The transportation and subsistence of witnesses will not be charged against a deserter. The cost of transportation and subsistence furnished under this paragraph will be reported in accordance with paragraphs 1111 and 1236, Army Regulations, 1913. (A. R. 127, 1913, as changed by C. A. R. 37, 1915.)

671. If a soldier be brought to trial under a charge of desertion and acquitted, or convicted of absence without leave only, any amount paid as a reward for his arrest will not be stopped against his pay. (A. R. 128, 1913, as changed by C. A. R., 12, 1914.)

EXPENSE OF BURIAL.

672. The remains of a deceased officer on the active list may be shipped to the home of the decedent or to a national cemetery for interment. When death occurs in the United States or in Alaska, and early shipment is practicable, the remains will be prepared for shipment and the nearest relative notified by telegraph with request to reply by telegraph stating whether or not it is desired to have the remains shipped home at Government expense, and if shipment home is desired to designate the destination and the name of the person to whom the remains are to be consigned; in which case the remains will be transported to the point designated and the consignee notified by telegraph. Should the nearest relative state that it is not desirable to have the remains shipped home, or if it is impossible to ascertain the relative's desire within a reasonable time, interment will be made in the nearest military post or national cemetery or, if the commanding officer deem proper, at the place of death. If the relatives direct that the remains be not shipped home and they are interred at the expense of the Government, subsequent disinterment or shipment of the remains at the request of the relative will not be made at Government expense.

If the remains are interred in a military post or national cemetery or at the place of death the expenses incident to the interment will be limited to \$75, to be paid from the appropriation "Disposition of remains of officers, soldiers, civilian employees, and so forth" (designated by the Treasury Department as "Bringing home remains of officers, soldiers, and civil employees"), and will be restricted to the cost of the casket, hire of a hearse, and the reasonable and necessary expenses of preparing the remains for interment.

If the remains are to be shipped, the expenses, exclusive of the cost of transportation, will be limited to \$75 and restricted to the cost of the casket, shipping case, and the reasonable and necessary expenses of preparing the remains for shipment. In either case, any transportation involved will be paid from the appropriation hereinbefore mentioned.

When it is impracticable to ship the remains at the time of death, or if it is impossible to communicate with the relatives before interment, the remains may be subsequently disinterred and shipped home at Government expense at the request of the relatives. In such cases the cost of the disinterment and preparation of the remains for shipment will not exceed \$75, except by authority of the Secretary of War, and, including transportation, will be paid from the before-mentioned appropriation.

Transportation may be issued for one attendant to accompany the remains shipped, provided the cost to the Government of shipping the remains by express is not thereby exceeded.

The officer under whose direction the disposition of the remains is made will forward a full report thereof to The Adjutant General of the Army.

Where practicable, contract will be made with an undertaker or other competent person for services in the preparation of remains for interment or shipment during a fiscal year, as contemplated for other purposes in paragraph 551, Army Regulations, 1913, but no such contract will be made with any undertaker or other person whom the post surgeon considers not competent. A written report of the disposition of the remains, with an itemized statement of the cost of embalming, coffin or casket, hire of hearse, and transportation, will be forwarded by the quartermaster without delay directly to the Quartermaster General.

When death occurs at the hospital, the surgeon will promptly notify the embalmer employed under contract, if such services are required, and will see that the remains are prepared properly and in accordance with sanitary regulations. If there should be no contract embalmer, the duty of employing an undertaker will devolve upon the quartermaster; but no undertaker will be employed whom the surgeon considers not competent. The responsibility of the surgeon for the proper care and preparation of the remains will not cease until they are removed by the quartermaster for interment or shipment. (A. R. 87, 1913.)

673. The remains of a deceased enlisted man on the active list may be shipped to the home of the decedent or to a national cemetery for interment. When death occurs in the United States or in Alaska, and early shipment is practicable, the remains will be prepared for shipment and the nearest relative notified by telegraph with request to reply by telegraph, stating whether or not it is desired to have the remains shipped home at Government expense, and if shipment home is desired, to designate the destination and the name of the person to whom the remains are to be consigned, in which case the remains will be transported to the point designated and the consignee notified by telegraph. Should the nearest relative state that it is not desired to have the remains shipped home, or if it is impossible to ascertain the relative's desire within a reasonable time, interment will be made in the nearest military post or national cemetery, or, if the commanding officer deem proper, at the place of death. If the relatives direct that the remains be not shipped home and they are interred at the expense of the Government, subsequent disinterment or shipment of the remains at the request of the relatives will not be made at Government expense.

If the remains are interred in a military post or national cemetery, or at the place of death, the expenses incident to the interment will be limited to \$35, to be paid from the appropriation "Disposition of remains of officers, soldiers, civilian employees, and so forth" (designated by the Treasury Department as "Bringing home remains of officers, soldiers, and civil employees"), and will be restricted to the cost of the casket, hire of a hearse, and the reasonable and necessary expenses of preparing the remains for interment.

If the remains are to be shipped, the expenses, exclusive of the cost of transportation, will be limited to \$50 and restricted to the cost of the casket, shipping case, and the reasonable and necessary expenses of preparing the remains for shipment. In either case any transportation involved will be paid from the appropriation hereinbefore mentioned.

When it is impracticable to ship the remains at the time of death, or if it is impossible to communicate with the relatives before interment, the remains may be subsequently disinterred and shipped home at Government expense at the request of the relatives. In such cases the cost of the disinterment and preparation of the remains for shipment will not exceed \$50, except by authority of the Secretary of War, and, including transportation, will be paid from the before-mentioned appropriation.

Transportation may be issued for one attendant to accompany the remains shipped, provided the cost to the Government of shipping the remains by express is not thereby exceeded.

The officer under whose direction the disposition of the remains is made will forward a full report thereof to The Adjutant General of the Army.

Where practicable, contract will be made with an undertaker or other competent person for services in the preparation of remains for interment or shipment during a fiscal year, as contemplated for other purposes in paragraph 551, Army Regulations, 1913, but no such contract will be made with any undertaker or other person whom the surgeon considers not competent. A written report of the disposition of the remains, with an itemized statement of the cost of embalming, coffin, or casket, hire of hearse, and transportation, will be forwarded by the quartermaster without delay directly to the Quartermaster General.

When death occurs at the hospital, the surgeon will promptly notify the embalmer employed under contract, if such services are required, and will see that the remains are prepared properly and in accordance with sanitary regulations. If there should be no contract embalmer, the duty of employing an undertaker will devolve upon the quartermaster; but no undertaker will be employed whom the surgeon considers not competent. The responsibility of the surgeon for the proper care and preparation of the remains will not cease until they are removed by the quartermaster for interment or shipment. (A. R. 167, 1913.)

674. If the lowest rates for embalming and preparing remains for interment or shipment as may be requested by authorized persons exceed the amounts specified in the two preceding paragraphs, the quartermaster will advise the widow or other persons previously designated as to the excess cost and call for remittance of such excess amount to him, or that it be properly guaranteed at a point designated by the express company. This information should be obtained by the local quartermaster by telegraph and the Quartermaster General advised accordingly with the least possible delay, in order that the necessary steps may be taken with a view to paying the widow or other person previously designated such balance as may be due.

EXTRA-DUTY PAY.

675. Enlisted men detailed to perform specific services which remove them temporarily from the ordinary duty roster of the organization to which they belong will be reported on extra duty if receiving increased compensation therefor, otherwise on special duty. They will not be placed on extra duty without the sanction of the department commander, except at posts commanded by general officers; they will not be employed on extra duty in time of war, nor in time of peace for labor in camp or garrison which can properly be performed by fatigue parties. Allotments of funds for payment of extra-duty men will be made only with the approval of the Secretary of War, and no greater number of men will be employed on extra duty at any time than can be paid the full legal rates for the time employed from the funds provided. Payments made in violation of the foregoing rules will be charged against the officers who ordered the details. Duty of a military character must be performed without extra compensation. (A. R. 160, 1912.)

676. Enlisted men detailed by name on extra duty and employed under competent authority at constant labor for not less than 10 days are entitled in time of peace to receive extra-duty pay at the following rates: For services as mess stewards and cooks at recruit depots, according to paragraph 329, Army Regulations, 1913; as helpers to ordnance machinists in the alteration and maintenance of seacoast armament, at 50 cents a day; as clerks in the offices of the coast-defense artillery engineers and coast-defense ordnance officers, at 35 cents a day; as switchboard operators, at 35 cents a day; as guards at military prisons, 35 cents a day; and for all other extra-duty services authorized, 35 cents a day. Enlisted men receiving or who are entitled to the 20 per cent increased pay for foreign service as provided by law are not entitled to extra-duty pay, except when the appropriation used for the purpose authorizes extra-duty pay to enlisted men in insular possessions. (A. R. 170, 1913, as changed by C. A. R. 10, 1914.)

In case the mess stewards and cooks at recruit depots are graduates of the schools for bakers and cooks, extra-duty pay will be paid to them by the Quartermaster Corps at the following rates, approved by the Secretary of War: To mess stewards, \$1 a day, and to cooks, 50 cents a day, and they will receive no further extra compensation. (A. R. 329, 1913, as changed by C. A. R. 49, 1916.)

677. Enlisted men of the several staff departments will not be detailed on extra duty without authority from the War Department. They are not entitled to extra-duty pay for services rendered in their respective departments. (A. R. 172, 1913, as changed by C. A. R. 52, 1917.)

678. Company mechanics, artificers, farriers, horseshoers, saddlers, and wagoners will not be detailed on extra duty. (A. R. 173, 1913.)

679. Soldiers on extra duty will be paid the extra rates of pay allowed by law for the duty performed, and for the exact number of days employed. (A. R. 174, 1913.)

680. Extra-duty men will be held to such hours of labor as may be expedient and necessary; but, except in case of urgent public necessity, as in military operations, eight hours will be considered a day's work. For all hours employed beyond that number, the soldier will receive additional compensation—the extra hours being computed as fractions of a day of eight hours' duration. (A. R. 176, 1913.)

681. Separate allotments for extra duty and unclassified civil labor in departments will be announced from the War Department at the beginning of each fiscal year. The department commander will determine all matters incident thereto at each post in his department. The expenditures must be within the allotments and limited to the absolutely necessary demands of the service. (A. R. 177, 1913.)

682. Enlisted men employed on extra duty for periods of not less than ten days in the offices of coast defense artillery engineers and coast defense ordnance officers, and as switchboard operators at seacoast fortifications, and also enlisted men employed as switchboard operators at interior posts receive extra-duty pay at the rate of 35 cents per day from the Quartermaster Corps. (*See annual appropriation act.*)

As the number of enlisted men that may draw extra-duty pay as clerks to coast defense artillery engineers and coast defense ordnance officers, and as switchboard operators at seacoast fortifications and at all other posts, is allotted by the War Department, commanding officers will see that the number of enlisted men detailed for such duties is not in excess of the number allotted. (Cir. 1, W. D., 1908.)

NOTE.—The allotment of clerks and switchboard operators is announced from time to time in War Department bulletins.

683. To be entitled to extra pay for extra duty in the office of a coast defense artillery engineer or a coast defense ordnance officer, or as switchboard operator at a seacoast fortification or an interior post, an enlisted man must be detailed by name in orders issued in advance of his entry upon the extra duty, reciting that the detail is for duty for not less than 10 days. When so employed he will be mustered for the extra-duty pay on pay rolls of his organization or on final statements. No payment of the extra-duty pay can be made to a soldier unless the voucher shows that he has performed extra duty for 10 full days under the same detail but it is not necessary that such service be rendered on consecutive days. Where the exigencies of the service are such as to prevent the issuance of orders for details on extra duty in advance of the assumption of the duty, such details should be confirmed in orders, and will be effective from the date set forth in the confirmatory orders, which will show the actual date of the detail. (Cir. 50, W. D., 1906.)

684. 1. An enlisted man employed on extra duty as clerk in the office of a coast defense artillery engineer or a coast defense ordnance officer, as switchboard operator at a seacoast fortification, or interior post, or an enlisted man of the line of the Army or of the Signal Corps employed on extra duty in Alaska on the Washington-Alaska military cable and telegraph system, for a period of not less than 10 days is entitled to extra-duty pay for the actual number of days so employed, except that the annual appropriation does not permit of the employment of the clerk for the purposes of pay for more than six days a week. In other

words, Sundays must be excluded from the muster of a man employed as clerk in the office of a coast defense artillery engineer or a coast defense ordnance officer, his right to extra-duty pay for all other days in the year, including holidays, being dependent upon actual employment. There is no restriction against the employment of a man as switchboard operator or a man on extra duty in Alaska on the Washington-Alaska military cable and telegraph system for each day in the year, including Sundays and holidays.

2. When an enlisted man is first detailed on extra duty, or while in the performance of extra duty he is discharged and reenlisted on the next day after discharge and his detail is continued under his new enlistment, the first pay roll on which he is mustered for extra-duty pay, and subsequent pay rolls until paid, will recite in the column of remarks the nature of the extra duty, the number, date, and source of the order announcing his detail, the dates of the beginning and ending of the time for which so employed during the period covered by the muster and the number of days for which he has actually performed the extra duty. The number, date, and source of the order are not required to be cited on the pay rolls subsequent to those named above. In case of the relief of an enlisted man from extra duty the pay roll for the month in which relieved should state the number, date, and source of the order announcing his relief. If the period employed on extra duty during the period covered by the pay roll is less than 10 days the remarks on the pay roll will show whether the soldier has performed such duty for 10 or more days under the same detail. When extra duty is actually performed on Sundays or holidays the fact will be specifically stated on the pay rolls.

3. The following examples indicate the remarks to be placed on the pay roll in the usual cases: "Clerk, office coast-defense artillery engineer, July 1 to 31, 1915, 27 days, worked 1 holiday"; "Switchboard operator, July 1 to 31, 1915, 31 days, worked 4 Sundays and 1 holiday"; "Employed on extra duty on Washington-Alaska Military Cable and Telegraph System, July 1 to 31, 1915, 31 days, worked 4 Sundays and 1 holiday." In the cases described in paragraph 2 above the pay rolls will show the information required by such paragraph in addition to that indicated by the above examples. (G. O. 59, W. D., 1915.)

685. Where a man is mustered for extra duty for less than 10 days, the quartermaster will refuse payment *unless* the pay rolls show that the soldier has performed extra duty for 10 full days under the same detail—not necessarily consecutive days.

686. Except in case of emergency, a noncommissioned officer will not be detailed on extra duty without prior authority for such detail having been obtained from the department commander or the general officer commanding the post, or in the case of places excepted from the control of department commanders by paragraph 191, Army Regulations, 1913, from the Secretary of War, upon an application in each case for authority fully setting forth the necessity for the detail and specifying the kind of duty to be performed. The name of the noncommissioned officer to be detailed need not be stated in the application, but the orders detailing noncommissioned officers and other enlisted men for extra duty must in each case specify the men by name. A noncommissioned officer will not be detailed on any duty inconsistent with his rank and position in the military service. (A. R. 171, 1913.)

NOTE.—When a noncommissioned officer is mustered for extra-duty pay, the roll or final statements should indicate that the detail has been approved by department commander.

687. Signal service men shall not receive extra-duty pay unless specially directed by the Secretary of War. (Act June 20, 1878 (20 Stat., 219); G. O. 41, 1878.)

NOTE.—If enlisted men of the Signal Corps are detailed as switchboard operators at seacoast fortifications and at interior posts, with the authority of the Secretary of War, they are entitled to the extra-duty pay provided therefor. (Opin. J. A. G., Aug. 26, 1907; P. M. G. O. 63268.)

688. "Enlisted men receiving or entitled to the 20 per cent increased pay (for foreign service) shall not be entitled to or receive any additional increased compensation for what is known as extra * * * duty." (Act Mar. 2, 1901 (31 Stat., 903); G. O. 26, 1901.)

689. An opinion was requested as to whether it would be legal to continue the temporary employment of enlisted men on extra duty in the Quartermaster Corps after the provisions of section 4 of the Army appropriation act of August 24, 1912 (37 Stat., 593), relating to the enlistment of men in the Quartermaster Corps to take the place of enlisted men detailed therein on extra duty, shall have been carried into full effect.

Held, that said act of August 24, 1912, did not expressly or by implication repeal section 1287, Revised Statutes, and amendments, authorizing the employment of enlisted men on extra duty, and that, after the enlistment of the line of the Army employed on extra duty in the Quartermaster Corps have been substituted by the full number authorized to be enlisted for this purpose by section 4 of the act of August 24, 1912, additional men may be detailed on extra duty in said corps pursuant to said section 1287 should such detail, in the judgment of the administrative officers, be deemed necessary. (Opin. J. A. G., Jan. 17, 1913; Bull. 4, W. D., 1913.)

690. In view of the fact that the Quartermaster Corps has been created and that one of the principal objects of this was to relieve the line of the Army from the detail of men on extra duty for special duties of various kinds, it is not believed to be administratively good policy to permit the detail of men on extra duty of the character above referred to (in connection with construction and repair to buildings and paid under the appropriation "Barracks and quarters"), and it is directed that no such details be made. (Dec. Sec. War, Jan. 31, 1913; 5934/54, O. C. S., Feb. 1, 1913; 1991260, A. G. O.; 433598, Q. M. G. O.)

CLAIMS.

691. When a quartermaster has finally paid an officer or soldier, he should take no further action in the case. Any claim for amounts short paid should be settled by the auditor. (Comp., Sept. 30, 1906; P. M. G. O., 3011.)

692. Any person whose accounts may have been settled by the auditor or the head of the executive department to which the account pertains may, "within a year, obtain revision of the said account by the Comptroller of the Treasury, whose decision upon such revision shall be final and conclusive upon the executive branch of the Government." (Act July 31, 1894 (28 Stat., 207); G. O. 36, 1894.)

693. If an officer shall refund an amount disallowed, he may then make a claim on the auditor, and if payment is refused he has a right to apply to the comptroller for a revision of the auditor's adverse decision, provided application be made within a year of the auditor's action. (Asst. Comp. to Sec. War, Apr. 19, 1901.)

"Within a year" means the time between date of settlement by the auditor and date the appeal is received in the office of the comptroller. (Comp., Feb. 19, 1900; Navy Cir. 96, 1900.)

694. Neither the comptroller nor the auditor has jurisdiction, upon the application of a claimant, to reopen a settlement upon newly discovered evidence for the consideration of any item upon which payment has been accepted of the amount allowed by the auditor. (7 Comp., 537, Mar. 15, 1901; Cir. 10, A. G. O., 1901.)

But the fact that a specific claim has been settled does not preclude the auditor from exercising his proper jurisdiction to consider a new claim on a different subject, the right to which existed at the time of settlement of prior claim. (Comp., Dec. 17, 1904; Navy Cir. 46, 1905.)

695. Accounting officers have no jurisdiction to reopen settlements made by their predecessors because a subsequent decision of the courts has so changed the construction of the law under which the settlements were made as to warrant a different result in the settlements. (2 Comp., 401, Feb. 14, 1906.)

The accounting officers are not authorized to reopen accounts settled by their predecessors except for the purpose of correcting mistakes of fact arising from errors in calculation, or upon the production of newly discovered material evidence, or for fraud. (14 Comp., 804, May 18, 1906.)

696. The auditor may receive and examine a claim that has been discontinued in the Court of Claims and presented to him for settlement. (11 Comp., 524, Mar. 13, 1905.)

697. A disbursing officer who pays a claim about which there may be any doubt, without availing himself of the comptroller's ruling, which, whether right or wrong, protects the officer fully, can have no just ground for relief. (4 Comp., 198, Oct. 30, 1897.)

698. If a disbursing officer has reason to doubt the legality of a claim, he is justified in declining to make any payment thereon until the claimant shall have caused it to be presented to the accounting officers and until a favorable decision shall have been rendered by them thereon. (22d Comp., 430.)

699. Where records or other necessary data have been lost or destroyed, and the disbursing officer is thereby prevented from determining the correctness of any claim presented to him, the same should not be paid by him, but should be forwarded to the Quartermaster General for reference to the proper auditor for adjustment, with such information as may be in the disbursing officer's possession. The auditor may make calls for such reports and evidence as may be available, or for statements by the parties tending to substantiate the claim presented. This course will result in more accurately arriving at the Government's indebtedness and paying the claimants what is due them. (See 12 Comp., 721.)

700. All claims and demands whatever by the United States or against them, and all accounts whatever in which the United States are concerned, either as debtors or creditors, shall be settled and adjusted in the Department of the Treasury. (R. S., 236.)

701. No information will be furnished by any person in the military service which can be made the basis of a claim against the Government, except it be given as the regulations prescribe to the proper officers of the War, Treasury, or Interior Departments, or the Department of Justice. (A. R. 824, 1913.)

CLOTHING ALLOWANCES.

702. Under section 1296, Revised Statutes, the "President may prescribe the uniform of the Army and quality and kind of clothing which shall be issued annually to the troops of the United States"; and under this authority tables are issued showing the price of clothing, the allowance in kind to each soldier for each year of his enlistment, thus giving the money value of his clothing allowances, and these are changed from time to time in orders. (826, Dig. Opins., J. A. G., ed. 1901.)

703. The money value of clothing overdrawn shall be charged against the soldier every six months or on final statements if sooner discharged. The amount due him, when he draws less than his allowance, shall be paid to him on discharge from the service from appropriation for "Pay of the Army" for current fiscal year. (R. S., 1302, 1806.)

704. Company and detachment commanders will settle the clothing account of every enlisted man of their commands on June 30 and December 31 of each year, without regard to date of individual enlistment. The entire amount found due the United States will be charged to the soldier upon the pay rolls for the period embracing the date of settlement and on subsequent rolls until the whole amount is deducted. (A. R. 1160, 1913.)

705. The clothing money allowance will consist of an initial allowance and a yearly allowance. The initial allowance is intended to cover the cost of all clothing required between date of enlistment and the date upon which the recruit is taken up for full duty, but will not be considered as fully earned by the soldier until he shall have completed six months' service. The yearly allowance and the initial allowance will be determined by the annual estimated value of the clothing. One-sixth of the initial allowance will constitute the monthly share, and one-thirtieth of the latter the daily share of the initial allowance actually accruing to the soldier. When the clothing account of a soldier is opened in the organization to which he has been assigned, he will be credited with the initial allowance. At the first settlement thereafter he will be credited with the portion of the yearly allowance accruing between date of enlistment and date of settlement as determined by the monthly and daily rates. At each succeeding settlement he will be credited with half the yearly allowance, and at the expiration of his term of service will be credited with the amount due from last settlement as determined by the monthly and daily rates. (A. R. 1161, 1913.)

706. When a soldier is separated from the service during the first six months of his enlistment, any clothing allowance which may have been previously credited to him will be disregarded, and the allowance to be credited in the settlement of his clothing account will be determined from date of enlistment to date of separation from the service, the initial allowance according to the table of allowances in force at the date of enlistment, and the yearly allowance according to the table of allowances in force at the date of separation from the service; if, however, the service includes a June 30 settlement date, that part of the yearly allowance applicable to the service terminating on June 30 will be determined according to the table of allowances in force on that date, and the remainder of the service by the table of allowances in force at the date of the separation from the service. He will be given no credit for clothing not drawn in kind unless the total value of the clothing charged to his account shall be less than the amount of credit accruing between date of enlistment and date of separation from the service. This will be determined by adding to the allowance due at the yearly rate the portion of the initial allowance corresponding to the number of months and days of service. Thus, if such soldier has had three months and three days' service the allowance to be credited from date of enlistment to date of separation from the service would be the sum of three times the monthly allowance, three times the daily allowance, three times the monthly share of the initial allowance, and three times the daily share of the initial allowance. No deduction will be made from the initial allowance because of unauthorized absence prior to the date of separation from the service. Should the clothing charged to the soldier amount to less than this sum, the difference will be due him; but the final account of such soldier shall show no indebtedness to the United States for clothing overdrawn unless the total amount charged for clothing shall exceed the entire initial allowance increased by the portion of the yearly allowance accruing between date of enlistment and date of separation from the service, in which case the excess shall be charged as due the United States for clothing overdrawn. When a soldier is separated from the service at any time after the expiration of the first six months of an enlistment, he will be credited in the settlement of his clothing account with the allowance accruing between date of last settlement and date of separation from the service as determined by the monthly and daily rates. When for the convenience of the Government a soldier is retained in the service after the expiration of his term of enlistment, his clothing money allowance at the regular rate will be credited for the period of such retention. (A. R. 1162, 1913.)

707. The balance due the soldier at date of enlistment will be credited to him upon his clothing account. It will not be placed upon the pay rolls, but the final balance due at date of discharge will be entered upon his final statements. In case of transfer, the balance due the soldier or the United States will be entered on the descriptive list. All balances of this character will be stated in words and figures. (A. R. 1163, 1913.)

NOTE.—When a soldier's clothing account balances at date of discharge, the word "Nothing" will be noted on his final statements under the heading "Due soldier for clothing not drawn in kind" and also under "Due United States for clothing overdrawn."

708. The Quartermaster Corps is authorized to pay from the appropriation for clothing and equipage a sum not to exceed \$1.50 per month for the laundry work of each recruit who has no funds of his own at recruiting stations, recruit depots, and recruit depot posts. The expenditure will be charged on the clothing account of the recruit and so noted on his descriptive and assignment card. (A. R. 1166, 1913.)

709. The clothing account of a soldier who deserts should be settled in full to date of desertion. The balance due to him or to the United States will be entered on the next pay roll after date of desertion. In determining this balance, where the desertion occurs within the first six months of enlistment, any clothing allowance which may have been previously credited will be disregarded and the allowance to be credited will be the portion of the initial and yearly allowances accruing from date of enlistment to date preceding date of desertion as indicated in paragraph 1162, Army Regulations, 1913. Where the desertion occurs after the first six months of enlistment, the settlement to last regular settlement date, June 30 or December 31, will not be disturbed, and in settling the account to date of desertion additional credit will be given for the portion of the yearly allowance accruing from date of last settlement to date preceding date of desertion as shown by the monthly and daily rates. (A. R. 1164, 1913.)

710. A soldier in desertion or absent without leave is entitled to clothing allowance from the date of his return to military control if such date is prior to the expiration of his term of enlistment; if subsequently thereto, no clothing allowance will be due him unless he is retained in the service, in which case he will be entitled to clothing allowance for his actual service in making good the time lost, which, under paragraph 130, Army Regulations, 1913, commences with the date on which he is restored to a duty status,

Should the term of enlistment expire while the soldier is in confinement awaiting trial or serving sentence, his clothing allowance ceases on date of expiration of term of service and will not again accrue until he is restored to a duty status. In the foregoing cases the amount due the soldier will be obtained from the tables then and subsequently in force. In the case of a soldier against whom a charge of desertion is sustained by action of a court-martial, or who is restored to duty without trial on admitted desertion, a new clothing account will be opened without reference to the account of the soldier at date of desertion, but no portion of the initial allowance will be credited. In the case of a soldier who is charged with desertion and the charge is not sustained by the action of a court-martial, or in whose case the charge is removed as having been erroneously made, the clothing settlement made at commencement of the unauthorized absence will be ignored and his clothing account will be adjusted by simply omitting any credit for the annual allowance, as distinguished from the initial allowance, for the period of unauthorized absence and for any period subsequent to the expiration of term of enlistment during which he may have been in confinement. (A. R. 1165, 1913.)

711. Clothing allowance accruing to a soldier after return to the service from desertion will not be used to reduce the amount of a soldier's indebtedness at date of desertion; the full amount of the soldier's indebtedness must be charged on the roll, to be deducted by the quartermaster when he settles the soldier's account. (A. R. 1166, 1913.)

712. Payments to discharged enlisted men for clothing not drawn in kind are payable from the appropriation "Supplies, services, and transportation, Quartermaster Corps," and not from the appropriation for the "Pay of the Army."

EXCHANGE.

713. Payment of exchange by acting quartermasters serving in foreign countries, and when specially authorized by the Secretary of War by officers disbursing funds pertaining to the Quartermaster Corps when serving in Alaska, is authorized. (Annual appropriation acts.)

The purpose of the provision is to secure special disbursing agents of the Quartermaster Corps against loss in the cashing or sale of their official checks issued to obtain funds with which to make authorized disbursements, including their own and other salaries; officers serving abroad if paid in local currency are entitled to be paid the equivalent of their salaries expressed in United States money, and the difference between this equivalent and what the local currency costs represents the cost of exchange for which the disbursing officer is entitled to credit in his accounts. (22 Comp., 13.)

PURCHASE OF SUPPLIES AND ENGAGEMENT OF SERVICES.

GENERAL PROVISIONS.

714. PROCEDURE IN MAKING PURCHASE OF SUPPLIES AND ENGAGEMENT OF NONPERSONAL SERVICES.

	FORMAL CONTRACT.	PROPOSAL AND ACCEPTANCE AGREEMENT.	OPEN-MARKET PURCHASE (without advertisement or contract) in manner common among business men when the delivery or performance immediately follows the award of bargain.
1. AUTHORITY	<p>Shall be made in all cases when the transaction involves:</p> <ol style="list-style-type: none"> 1. An amount of more than \$5,000, irrespective of the time required for completion. 2. Construction, repair, or alteration of public works (including vessels), except when amount involved does not exceed \$500 and transaction is an open-market purchase. 3. In any case when in the judgment of the contracting officer it may be essential to the best interests of the United States. 	<p>May be used, <i>except for construction, repair, or alteration of public works (including vessels)</i>:</p> <ol style="list-style-type: none"> 1. When the amount involved does not exceed \$500, irrespective of time required for completion. 2. When time required for completion is not more than 60 days and the amount involved does not exceed \$5,000. 	<ol style="list-style-type: none"> 1. When immediate delivery or performance is required by a public exigency. 2. When it is impracticable to secure competition. 3. When proposals have been invited and none received. 4. When proposals received are above the market price or otherwise unreasonable. 5. When exceptional articles of subsistence stores are to be procured. 6. When the aggregate amount or cost of the supplies or services to be procured does not exceed \$500 in amount. 7. When the service is for newspaper advertising. 8. When purchases are made from Indians.
	<p>If authority for the purchase of supplies or engagement of services is not stated in this manual or is not on file in the office, the same must be obtained before any indebtedness is incurred.</p> <p>See index under requisitions and estimates.</p> <p>Contracts shall not be made at posts unless ordered by superior authority, par. 942.</p> <p>Contracts by department quartermaster, see par. 943.</p> <p>Contracts by quartermasters under direct supervision of the Quartermaster General, see par. 944.</p>	<p>If authority for the purchase of supplies or engagement of services is not stated in this manual or is not on file in the office, the same must be obtained before any indebtedness is incurred, except under item 1 above. For detailed information under item 1 above, see "Emergency purchases," pars. 734 to 738.</p> <p>See index under regulations and estimates.</p>	
2. SPECIAL INSTRUCTIONS...	Any special instructions received such as those indicated in par. 779 should be attended to.	Any special instructions received such as those indicated in par. 779 should be attended to.	Any special instructions received such as those indicated in par. 779 should be attended to.

3. PLANS, SPECIFICATIONS, AND INSTRUCTIONS TO BIDDERS.

Instructions to bidders, if not on hand, should be prepared before advertising in sufficient number to meet demands of intending bidders. Same should be done in regard to plans and specifications when such are required.

See printing, par. 797.

The above forms may be altered or special instructions drawn up to suit particular circumstances. If printing is necessary authority therefor must be obtained.

Plans, specifications, and instructions to bidders must accompany all numbers and copies of the contract. (The Auditor for the War Department has requested that plans be not sent with his number of the contract.)

See pars. 966, 973.

4. ADVERTISING—Newspapers.

If general authority to advertise in newspapers covering a fiscal year is not on file in the office, special authority must be obtained in advance. It has been ruled that an officer who advertises in a newspaper without obtaining advance authority must pay the bill out of his private funds.

Advertising must be done in designated newspapers. Names of papers in which it is desired to advertise must be submitted with request to advertise on W. D. Form 2.

If there is not sufficient time to make requisition by mail, request to advertise in newspapers may be made by telegraph.

For length of time of advertising, see par. 866. Copies of advertisement must accompany copies of contract for auditor and returns office. Monthly report required on W. D. Form 29. See pars. 855 to 880.

Circulars and posters...

No special authority is needed to advertise either by typewritten circular and poster or by using published-blank forms.

The advertisement is usually made in poster form, the necessary copies being made by typewriter, mimeograph, or hectograph, but it may be made a part of the circular to bidders, as shown on the published blank forms.

Authority for printing, if such printing is deemed necessary, must be obtained by requisition on Q. M. C. Form 160.

Instructions to bidders, if not on hand, should be prepared before advertising in sufficient number to meet demands of intending bidders. Same should be done in regard to plans and specifications when such are required.

See printing, par. 797.

See Q. M. C. Forms 106, 106, 1069, 111, 119, 120, 121, 131, 132.

The above forms may be altered or special instructions drawn up to suit particular circumstances. If printing is necessary authority therefor must be obtained.

Instructions to bidders must accompany first voucher on which payment is made.

See pars. 966, 973.

If general authority to advertise in newspapers covering a fiscal year is not on file in the office, special authority must be obtained in advance.

It has been ruled that an officer who advertises in a newspaper without obtaining advance authority must pay the bill out of his private funds.

Advertising must be done in designated newspapers. Names of papers in which it is desired to advertise must be submitted with request to advertise on W. D. Form 2.

If there is not sufficient time to make requisition by mail, request to advertise in newspapers may be made by telegraph.

For length of time of advertising, see par. 866. Copy of advertisement must accompany first voucher on which payment for supplies or services is made.

Monthly report required on W. D. Form 29. See pars. 855 to 880.

No special authority is needed to advertise either by typewritten circular and poster or by using published-blank forms.

The advertisement is usually made in poster form, the necessary copies being made by typewriter, mimeograph, or hectograph, but it may be made a part of the circular to bidders, as shown on the published blank forms.

Authority for printing, if such printing is deemed necessary, must be obtained by requisition on Q. M. C. Form 160.

It is not necessary to go into much formality in open-market purchases in regard to instructions to bidders.

If any are issued they must accompany first voucher on which payment is made.

Advertising, either by newspapers or circulars, is not necessary.

Compliance with par. 750 will necessitate obtaining prices from several dealers. This may be done by letter or orally and the data preserved and filed with the retained voucher on which payment is made. This data should show the name of persons or firms who made quotations and the prices quoted. It is necessary to have this data in case explanation as to manner of purchase is called for by the auditing officers.

Advertising, either by newspapers or circulars, is not necessary.

Compliance with par. 750 will necessitate obtaining prices from several dealers. This may be done by letter or orally and the data preserved and filed with the retained voucher on which payment is made. This data should show the names of persons or firms who made quotations and the prices quoted. It is necessary to have this data in case explanation as to manner of purchase is called for by the auditing officers.

PURCHASE OF SUPPLIES AND ENGAGEMENT OF SERVICES—Continued.

GENERAL PROVISIONS—Continued.

714. PROCEDURE IN MAKING PURCHASE OF SUPPLIES AND ENGAGEMENT OF NONPERSONAL SERVICES—Continued.

4. ADVERTISING—News- papers—Continued. Circulars and posters— Continued.	FORMAL CONTRACT.	PROPOSAL AND ACCEPTANCE AGREEMENT.	OPEN-MARKET PURCHASE (without advertisement or contract) in manner common among business men when the delivery or performance immediately follows the award of bargain.
	<p>The advertisement (poster or circular) must be posted in available public places and sent to several dealers.</p> <p>It is customary to make the advertisement in poster form and send out the circular proposals upon request from dealers.</p> <p>The following Q. M. C. Forms may be used: 103, 105, and 119. These forms may be altered to suit particular circumstances.</p> <p>Copy of circular and poster must accompany all copies of the contract.</p>	<p>The advertisement (poster or circular) must be posted in available public places and sent to several dealers, and a record kept of same for submission with voucher on which payment is made.</p> <p>It is customary to make the advertisement in poster form and send out the circular proposals upon request from dealers.</p> <p>The following Q. M. C. Forms may be used: 103, 105, and 119. These forms may be altered to suit particular circumstances.</p> <p>Copy of circular and poster must accompany first voucher on which payment is made.</p>	
5. REQUESTS BY BIDDERS FOR INFORMATION.	<p>Intending bidders calling for information should be furnished with two copies of instructions to bidders, two copies of specifications, if any, information where plans, if any, may be inspected or two copies of plans where such are contemplated to be given out and three copies of proposal blank forms where bids are to be submitted in duplicate or four such forms when bids are to be submitted in triplicate.</p> <p>In case of buildings or structures, the bidders should be shown the site and grade (after same are definitely established).</p>	<p>Intending bidders calling for information should be furnished with two copies of instructions to bidders, two copies of specifications, if any, information where plans, if any, may be inspected or two copies of plans where such are contemplated to be given out and three copies of proposal blank forms where bids are to be submitted in duplicate and four such forms when bids are to be submitted in triplicate.</p>	
6. PROPOSALS RECEIVED PRIOR TO TIME OF OPENING.	Should be securely kept (par. 901).....	Should be securely kept (par. 901).....	

7. WITHDRAWAL OF PROPOSALS.....	See "Proposals," para. 889, 903, and 904.	See "Proposals," par. 889, 903, and 904.	
8. OPENING PROPOSALS.....	Bidders or their representatives may be present. Proposals will be opened and read aloud at the time and place appointed for the opening, numbered and entered on "Abstract of proposals" (Q. M. C. Forms 122, 123, or 124). Abstract of proposals is not forwarded except when so directed. Copy of each proposal received must be attached to copy of contract sent to returns office. See para. 906, 919 to 924.	Bidders or their representatives may be present. Proposals will be opened and read aloud at the time and place appointed for the opening, numbered and entered on "Abstract of proposals" (Q. M. C. Forms 122, 123, or 124). Abstract of proposals is not forwarded except when so directed. Copy of accepted proposal must be sent with the first voucher on which payment is made. See para. 906, 919 to 924.	
9. GUARANTIES WITH PROPOSALS.....	See "Guaranties," para. 908 to 918.	See "Guaranties," para. 908 to 918.	
10. AWARDS.....	Letter of acceptance or award must be written. See "Awards," para. 925 to 933.	Letter of acceptance or award must be written. See "Awards," para. 925 to 933.	
11. FORMAL CONTRACTS.....	Three numbers and two copies of each contract must be prepared. See "Contracts," par. 948. For disposition, see para. 950 and 973. See Q. M. C. Forms 104, 107, 108, 109, 110, 112, 113, 114, 115, 116, and 125. Written leases of quarters or lands are formal contracts and are usually made after due inquiry as to prevailing rental values among civilians in manner common among business men without advertisement. See Q. M. C. Forms 101 and 102. See "Leases," para. 984 to 1040. Supplementary agreements are formal contracts. See Q. M. C. Forms 109a and 109c. Authority to modify a contract or extend the time limit of a contract must always be obtained in advance. See para. 1011 to 1016. See "Bonds of bidders and contractors," para. 1017 to 1025, 1040 to 1050. See Q. M. C. Forms 100c, d, e, f, g, h, i, j, k, and l. To be made to Department of Labor on Q. M. C. Form 106d. Monthly report on construction and repair contracts to be made by letter. See form of letter in par. 284.		
Leases.....			
Supplementary agreement.....			
Bonds.....			
Reports on contracts.....			

PURCHASE OF SUPPLIES AND ENGAGEMENT OF SERVICES—Continued.

GENERAL PROVISIONS—Continued.

714. PROCEDURE IN MAKING PURCHASE OF SUPPLIES AND ENGAGEMENT OF NONPERSONAL SERVICES—Continued.

	FORMAL CONTRACT.	PROPOSAL AND ACCEPTANCE AGREEMENT.	OPEN-MARKET PURCHASE (without advertisement or contract) in manner common among business men when the delivery or performance immediately follows the award of bargain.
12. CALLS ON CONTRACTORS.	For fuel and forage are made on Q. M. C. Form 453. Record of calls kept on Q. M. C. Form 453. See par. 974. Calls for other supplies to be made by letter. See par. 974.		
13. INCREASE, DECREASE, AND WAIVER OF QUANTITY OF SUPPLIES TO BE DELIVERED, AND TERMINATION OF CONTRACT.	See par. 1016.		
14. PAYMENTS.....	For methods of preparing vouchers and papers to accompany same, see pars. 1914 to 1957. Blank forms used are W. D. 330, 330a, 330b, 330c, 331, 341, 341a, 341b, 345, and Government stock forms Nos. 9 to 20, inclusive. See also "Statement of meals and lunches furnished recruiting party and recruits," (Q. M. C. Form 76). See also Q. M. C. Forms 217 and 217a.	For methods of preparing vouchers and papers to accompany same, see pars. 1914 to 1957. Blank forms used are W. D. 330, 330a, 330b, 330c, 331, 341, 341a, 341b, 345, and Government stock forms Nos. 9 to 20, inclusive. See also "Statement of meals and lunches furnished recruiting party and recruits," (Q. M. C. Form 76). See also Q. M. C. Forms 217 and 217a.	For methods of preparing vouchers and papers to accompany same, see pars. 1914 to 1957. Blank forms used are W. D. 330, 330a, 330b, 330c, 331, 341, 341a, 341b, 345, and Government stock forms Nos. 9 to 20, inclusive. See also "Statement of meals and lunches furnished recruiting party and recruits," (Q. M. C. Form 76). See also Q. M. C. Forms 217 and 217a. Monthly report of open-market purchases and engagement of services to be made on W. D. Form 14.

16. SUPPLIES PURCHASED...

Must be taken up on "Property account" (Q. M. C. Form 200), "Return of subsistence stores" (Q. M. C. Form 219), or "Field record of quartermaster supplies" (Q. M. C. Form 253). See "Property accountability," pars. 2106 to 2170. See Q. M. C. Forms 217, 217a, 220, and 221. Coal, whether paid for or not, must be taken up on Q. M. C. Form 210 as soon as received when B. t. u. system of purchasing (par. 2144) is used.

Must be taken up on "Property account" (Q. M. C. Form 200), "Return of subsistence stores" (Q. M. C. Form 219), or "Field record of quartermaster supplies" (Q. M. C. Form 253). See "Property accountability," pars. 2106 to 2170. See Q. M. C. Forms 217, 217a, 220, and 221. Coal, whether paid for or not, must be taken up on Q. M. C. Form 210 as soon as received when B. t. u. system of purchasing (par. 2144) is used.

Must be taken up on "Property account" (Q. M. C. Form 200), "Return of subsistence stores" (Q. M. C. Form 219), or "Field record of quartermaster supplies" (Q. M. C. Form 253). See "Property accountability," pars. 2106 to 2170. See Q. M. C. Forms 217, 217a, 220, and 221.

715. The Secretary of War shall from time to time define and prescribe the kinds as well as the amount of supplies to be purchased by the Subsistence and Quartermaster Departments (now Quartermaster Corps) of the Army. (R. S. 219.)

716. The methods by which supplies may be purchased and nonpersonal services engaged are as follows:

(A) By formal contract reduced to writing and signed by the contracting parties with their names at the end thereof—

1. After advertising, with the lowest responsible bidder for the best and most suitable supplies or services.
2. After advertising, with other than the lowest responsible bidder, when proposals received are above the market price or otherwise unreasonable.
3. Without advertising, when it is impracticable to secure competition.
4. Without *readvertisement*, when proposals have been invited and none have been received.
5. Without advertising, when immediate delivery or performance is required by public exigency.

(B) By proposal and acceptance agreement or by proposal and letter of acceptance, unless there is involved the construction, repair, or alteration of public works (including vessels)—

When delivery or performance is to be completed within 60 days, and the total amount or cost involved does not exceed \$5,000; or

When the total cost of the supplies or services does not exceed \$500, irrespective of the time of delivery or performance—

1. After advertising, with the lowest responsible bidder for the best and most suitable supplies or services.
2. After advertising, with other than the lowest responsible bidder, when proposals received are above the market price or otherwise unreasonable.
3. Without advertising, when it is impracticable to secure competition.
4. Without *readvertisement*, when proposals have been invited and none have been received.
5. Without advertising, when immediate delivery or performance is required by a public exigency.

(C) By open-market purchase (without advertisement or contract) in the manner common among business men, when the delivery or performance immediately follows the award or bargain—

1. When immediate delivery or performance is required by a public exigency.
2. When it is impracticable to secure competition.
3. When proposals have been invited and none received.
4. When proposals received are above the market price or otherwise unreasonable.
5. When exceptional articles of subsistence stores are to be procured.
6. When the aggregate amount or cost of the supplies or services to be procured does not exceed \$500 in amount.
7. When the service is for newspaper advertising.
8. When purchases are made from Indians.

717. A purchase of supplies or engagement of services may be made—

1. By contract, "reduced to writing and signed by the contracting parties with their names at the end thereof." Agreements of this character only are termed "contracts" in these regulations. This method will, subject to such exceptions as may be authorized by regulations of particular staff departments issued in accordance with law, be used when delivery or performance does not immediately follow an award or bargain, as contemplated by section 2 of this paragraph or by section 1 of paragraph 551, Army Regulations, 1913.

2. By written proposal and written acceptance, when authorized by regulations of particular staff departments issued in accordance with law, or when the entire amount of supplies or services reasonably to be anticipated does not exceed \$500 and delivery or performance immediately follows an award or bargain.

3. By less formal agreement, when no formal contract is required under the foregoing exceptions, and the supplies or services have been procured without advertising under circumstances indicated in paragraph 551, Army Regulations, 1913. (A. R. 550, 1913.)

718. No contract or purchase on behalf of the United States will be made unless it is authorized by law, or is made under an appropriation adequate to its fulfillment, except for clothing, subsistence, forage, fuel, quarters, transportation, or medical and hospital supplies, which, however, will not exceed the necessities of the current year. No officer of the United States will accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in case of sudden emergency involving loss of human life or the destruction of property. (A. R. 515, 1913.)

719. All purchases and contracts for supplies or services, in any of the departments of the Government, except for personal services, shall be made by advertisement a sufficient time previously for proposals respecting the same, when the public exigencies do not require the immediate delivery of the articles or performance of the service. When immediate delivery or performance is required by the public exigency, the articles or service required may be procured by open purchase or contract, at the places and in the manner in which such articles are usually bought and sold, or such services engaged between individuals. (R. S., 3709.)

720. Supplies and services not personal, required for the use of the Army, will be procured where they can be purchased the cheapest, quality and cost of transportation and the interests of the Government considered. Except as indicated in paragraph 551, Army Regulations, 1913, and in the special regulations

of the several staff departments, they will be procured only after public notice inviting proposals for the same. (A. R. 519, 1913.)

721. An officer charged with the duty of making a contract or purchase is responsible under the laws and regulations for his action. Permission or orders to make a contract or purchase without inviting competition will not justify the procedure, and will not be given. (A. R. 520, 1913.)

Special attention is invited to the above paragraph. Competition must be invited in making purchase of supplies and engagement of nonpersonal services whether the procurement is to be made by contract circular proposal and acceptance or in open market, except where it is impracticable to secure competition because of—

(a) Under a formal contract for construction there arises a necessity for additional work practicable of performance only by the contractor.

(b) The articles wanted are patented or copyrighted and not on sale by dealers, but by the owners of the patent or copyright or their agents or assigns alone, at a fixed and uniform price.

(c) There is only one dealer within a practicable distance from whom the articles can be obtained.

(d) Prices or rates are fixed by legislation, either Federal, State, or municipal; or by competent regulation.

(e) Previous advertising for the identical purchase has been followed by the receipt of no proposals or only of such as were unreasonable, and under circumstances indicating that further advertising would not alter results.

722. Officers or agents in the military service will not purchase supplies for the Government from any other person who sustains, at the time, an active relation to military or civil administration under the War Department, nor contract with any such person to furnish supplies or service to the Government, except military publications and maps approved by the War Department for the official use of the Army and the National Guard, nor make any Government purchase or contract in which such person shall be admitted to share or receive benefit. (A. R. 521, as changed by C. A. R. 51, 1917.)

723. No officer disbursing money for the military service, or directing the disbursement thereof, shall be concerned individually, directly or indirectly, in the purchase or sale of any article intended for, used by, or pertaining to the department of the public service in which he is engaged. (A. R. 501, 1913.)

724. The Army appropriation act for the fiscal year 1916, approved March 4, 1915, contains the following provision:

"Hereafter whenever contracts which are not to be performed *within sixty days* are made on behalf of the Government by the Quartermaster General, or by officers of the Quartermaster Corps authorized to make them, and are in excess of \$800 in amount, such contracts shall be reduced to writing and signed by the contracting parties. *In all other cases contracts shall be entered into under such regulations as may be prescribed by the Quartermaster General.*"

Pursuant to the authority conferred by this statute, the following regulations are prescribed:

(A) Proposal and acceptance agreements or circular proposals and letters of acceptance may be used in contracting for any supplies or services, except where the construction, repair, or alteration of public work (including vessels) is involved, to be procured by the Quartermaster Corps (and such agreements will constitute valid binding contracts) when—

1. The amount involved does not exceed \$500, irrespective of the time required for completion; or
2. The time required for completion is not more than 60 days, and the amount involved does not exceed \$5,000.

(B) Contracts reduced to writing and signed by the contracting parties with their names at the end thereof shall be used *in all cases* when the transaction involves—

1. An amount of more than \$5,000, irrespective of time required for completion.
2. Construction, repair, or alteration of public works (including vessels), except when amount involved does not exceed \$500 and transaction is an open-market purchase.

(C) Contracts reduced to writing and signed by the contracting parties with their names at the end thereof may be used in such other cases as, in the judgment of the contracting officer, may be essential to the best interests of the United States.

725. Articles of Classes A, A-1, and B may, in the discretion of department authorities, except as indicated in list of such supplies, be supplied by whichever of the following ways is deemed most advantageous:

- (a) Purchase by department quartermaster and shipped to post.
- (b) Authorized purchase by post quartermaster in vicinity of post.
- (c) Supply from a designated depot.

(d) Partial supply from a designated depot, purchase by department quartermaster, and by post quartermaster in vicinity of post.

(e) Transfer from posts within the department when there is an excess of supplies.

726. When the purchase of supplies pertaining to a particular letter of allotment has been completed the quartermaster of a post or station will report the cost under each appropriation to the department quartermaster, stating voucher numbers and date of purchase and purposes for which savings, if any, will be used.

727. Department quartermasters before directing action as authorized in paragraph 725 hereof, on articles called for in requisitions not marked with an asterisk in list of Class A supplies, will take steps to satisfy themselves that said articles can not be purchased locally at the post or station submitting the requisition at a cost equal or less than at supply points or in the market local to the department quartermaster, quality and cost of transportation and the interests of the Government considered.

Quartermasters of independent stations who are authorized to purchase Class A supplies locally will be guided by these instructions.

726. Paragraph 557, Army Regulations, 1913, governs the action of department commanders and their subordinates with regard to posts that are under control of the former, but gives them no authority with respect to the matters referred to in that paragraph over any posts or places excepted from the control of department commanders by paragraph 191, Army Regulations, 1913. If in the opinion of the commanding officer of any such excepted place there be any advantage in having the supplies for the place under his command advertised for in connection with like supplies for posts under control of the commanding general of the department, request for such action will be made through proper channels. Instructions will then be given the department commander to have the officer of the proper supply department on his staff include in his advertisement for supply of the posts of the department the supply of the excepted place making the request. After the opening of bids, those submitted for the supply of the excepted place will be extracted, properly certified, and sent directly to the commanding officer of the excepted place. That officer will direct proper award and cause contract to be prepared. (G. O. 104, W. D., 1910.)

Subsistence supplies for independent posts are procured under the supervision and direction of the department authorities of the department in which the post is geographically situated, and apportionments of funds are made to department quartermasters for this purpose.

729. Samples furnished by bidders to accompany bids may be inclosed in sealed envelopes with bids. When that is not practicable they must be sent separately in time to reach the quartermaster before date set for opening bids, and must be plainly marked with bidder's name and address and with notice indicating the circular, date, and item number to which they pertain, and a list of the samples inclosed with proposal. The purchasing officer can not be held responsible for failure of samples accompanying bids to receive consideration when not inclosed with bid or plainly marked as stated.

Samples will not be received after time for opening bids.

730. Deliveries must be equal to accepted samples or prescribed standards and the purchasing officer shall make the determination in each case.

731. When a particular article is specifically called for, bids for other kinds or manufacture or brands equally good and meeting requirements will be entertained. If any other than the specified kind or brand is bid on, the bidder will name the kind or brand opposite the respective item and submit sample when practicable. When not practicable to submit sample, illustration or diagram with full description must be furnished. If bidder for an item where articles of a special kind identified by name of manufacture or by trade-mark, or equal, are called for, fails to give the name, trade-mark, or description of the equal, it will be assumed that his bid is for that described or referred to in the circular, and that will have to be furnished if bid is accepted. When a sample is called for, a bid not accompanied by sample will not be considered, neither will bidders be allowed to furnish sample of article bid upon after bids are opened. When a bid is accepted on the basis of sample furnished by the Government or submitted by bidder, or on specifications adopted by the Quartermaster Corps, supplies delivered must conform to sample or to specifications, as the case may be.

732. The purchasing quartermaster should reserve the right to mutilate or destroy samples furnished by bidders in all cases where in his judgment proper conclusions can not be reached or comparisons made without mutilation. Samples or parts remaining after mutilation will be returned to bidders on their request and at their expense.

733. Samples in each case must be sufficient to allow usual tests and comparisons with deliveries. Each sample submitted must have marked thereon name of bidder, date of advertisement, and date of opening bids.

734. All articles and materials delivered will, before acceptance, be subject to a rigid inspection on the part of the Government. The inspections will be made as promptly as is practicable after such deliveries, and the articles and materials found to meet contract requirements will be accepted. If in the opinion of the officer charged with the duty of receiving and accepting such supplies, any or all of the articles or materials tendered for delivery are not in accordance with contract requirements, they shall be rejected. The rejected articles must be removed from storerooms and storehouses within seven days from date of notice of rejection. In case of failure of the contractor to remove the rejected supplies within the time specified, the same will be returned to him at the contractor's own risk, and all expenses incurred by the Quartermaster Corps for labor, material, drayage, or otherwise in connection with return of the rejected supplies shall be charged to the contractor and may be deducted from any moneys due or to become due him from the Government; or, at the election of the officer in charge, the rejected supplies may be placed in public storage at the risk and expense of the contractor.

735. When no particular quality of an article is specified in the circular calling for proposals, it is understood that supplies bid for are to be of good, standard quality of their kind, and the purchasing quartermaster will decide whether or not the article offered complies with requirements.

736. Unless otherwise specified, actual net weight, measure, or number at the time of delivery is understood to be the purchase weight, measure, or number, as the case may be.

737. All articles of subsistence stores are to be put up in standard commercial packages, unless otherwise specified. Where special packing is specified, and in the judgment of the purchasing quartermaster, commercial packages will meet all requirements for posts in the United States, the commercial package is authorized and will be called for in the advertisement.

Where the notation "special packing" appears in the advertisement the packing must conform to the models and specifications to be seen at the purchasing office. Models of all packages and methods of packing required will be shown upon application to the purchasing officer.

All packages must be of good material and in first-class shipping order; slack barrels full head lined and all barrels well coopered; boxes, cases, and crates strong, securely nailed; iron strapping must be strong, carefully put on, drawn tight with ends overlapping and well nailed; inside sacks of strong, heavy cotton; outside sacks of strong, heavy cotton or gunny, preference being given to packages in outside cotton sacks.

All boxes, barrels, crates, sacks, burlap, etc., used in packing supplies shall become the property of the United States upon accepted delivery. The prices bid must include the cost of package.

738. Contractors furnishing supplies will mark and distinguish them with their names and with such other designations as shall be directed by the purchasing officer. (A. R. 566, 1913.)

739. No care of or responsibility for contractors' goods or supplies will be assumed prior to delivery and actual receipt.

740. Proposals for delivering at places other than those indicated in the advertisement will, except where otherwise stated, be considered, but account will be taken of cost of transportation and additional cost of inspection, if any. Where the bidder makes his offer for delivery at places other than those indicated in the advertisement, he must specifically designate the place of delivery in each instance.

741. Supplies and containers for use in the Philippine Islands, or at places in foreign countries, are purchased with all rights of drawbacks of duty paid, reserved to the Government.

742. Contracts or awards will be strictly construed and no variation from standards or specifications will be permitted or authorized.

743. In case of the failure of contractors to perform the stipulations of their contracts, the Government may supply the deficiency by purchase in the open market or otherwise, at such place as may be selected (the articles so procured to be the kind specified in contract); and the said contractors shall be charged with the increased cost of the supplies so purchased over what they would have cost if delivered by them; and will also be charged with any other additional cost including additional cost of inspection to the Government on account of their failure to furnish the supplies in the time stipulated. If a contractor fails to make payment, when called upon to make good any loss sustained by the Government on account of his default, the amount may be deducted from money due him for deliveries made and not paid for, or measures may be taken to collect it from his bondsmen or guarantors.

744. It has been decided by a judge of a United States court that it is the presumption of law that articles contracted for will be required for the use of the public service at the time limited for the delivery, and that the Government can then go into the open market or otherwise and buy the articles on the very best terms it can under the exigencies of the occasion instead of waiting a long time and making extensive inquiries with a view of obtaining a better bargain.

745. Quartermasters of independent stations not depots or points of supply will not purchase Class A, A-1, or C supplies locally unless especially designated or authorized to do so.

746. The President, in time of war or when war is imminent, is empowered, through the head of any department of the Government, in addition to the present authorized methods of purchase or procurement, to place an order with any individual, firm, association, company, corporation, or organized manufacturing industry for such product or material as may be required, and which is of the nature and kind usually produced or capable of being produced by such individual, firm, company, association, corporation, or organized manufacturing industry.

Compliance with all such orders for products or materials shall be obligatory on any individual, firm, association, company, corporation, or organized manufacturing industry, or the responsible head or heads thereof, and shall take precedence over all other orders and contracts theretofore placed with such individual, firm, company, association, corporation, or organized manufacturing industry, and any individual, firm, association, company, corporation, or organized manufacturing industry, or the responsible head or heads thereof, owning or operating any plant equipped for the manufacture of arms or ammunition, or parts of ammunition, or any necessary supplies or equipment for the Army, and any individual, firm, association, company, corporation, or organized manufacturing industry, or the responsible head or heads thereof, owning or operating any manufacturing plant, which, in the opinion of the Secretary of War shall be capable of being readily transformed into a plant for the manufacture of arms or ammunition, or parts thereof, or other necessary supplies or equipment, who shall refuse to give to the United States such preference in the matter of execution of orders, or who shall refuse to manufacture the kind, quantity, or quality of arms or ammunition, or the parts thereof, or any necessary supplies or equipment, as ordered by the Secretary of War, or who shall refuse to furnish such arms, ammunitions, or parts of ammunition, or other supplies or equipment, at a reasonable price as determined by the Secretary of War, then, and in either such case, the President, through the head of any department of the Government, in addition to the present authorized methods of purchase or procurement herein provided for, is hereby authorized to take immediate possession of any such plant or plants, and through the Ordnance Department of the United States Army, to manufacture therein in time of war, or when war shall be imminent, such product or material as may be required, and any individual, firm, company, association, or corporation, or organized manufacturing industry, or the responsible head or heads thereof, failing to comply with the provisions of this section shall be deemed guilty of a felony, and upon conviction shall be punished by imprisonment for not more than three years and by a fine not exceeding \$50,000.

The compensation to be paid to any individual, firm, company, association, corporation, or organized manufacturing industry for its products or material, or as rental for use of any manufacturing plant while used by the United States, shall be fair and just.

The Secretary of War shall also make, or cause to be made, a complete list of all privately owned plants in the United States equipped to manufacture arms or ammunition, or the component parts thereof. He shall obtain full and complete information regarding the kind of arms or ammunition, or the component parts thereof, manufactured or that can be manufactured by each such plant, the equipment in each plant, and the maximum capacity thereof. He shall also prepare, or cause to be prepared, a list of privately owned manufacturing plants in the United States capable of being readily transformed into ammunition factories, where the capacity of the plant is sufficient to warrant transforming such plant or plants into ammunition factories in time of war or when war shall be imminent; and as to all such plants the Secretary of War shall obtain full and complete information as to the equipment of each such plant, and he shall prepare comprehensive plans for transforming each such plant into an ammunition factory, or a factory in which to manufacture such parts of ammunition as in the opinion of the Secretary of War such plant is best adapted.

The President is hereby authorized, in his discretion, to appoint a Board on Mobilization of Industries Essential for Military Preparedness, nonpartisan in character, and to take all necessary steps to provide for such clerical assistance as he may deem necessary to organize and coordinate the work hereinbefore described. (Sec. 120, act June 3, 1916.)

747. That the Secretary of War be, and he is hereby, authorized to prepare or cause to be prepared, to purchase or otherwise procure, such gauges, dies, jigs, tools, fixtures, and other special aids and appliances, including specifications and detailed drawings, as may be necessary for the immediate manufacture, by the Government and by private manufacturers, of arms, ammunition, and special equipment necessary to arm and equip the land forces likely to be required by the United States in time of war: *Provided*, That in the expenditure of any sums appropriated to carry out the purposes of this section the existing laws prescribing competition in the procurement of supplies by purchase shall not govern, whenever in the opinion of the Secretary of War such action will be for the best interest of the public service. (Sec. 123, act June 3, 1916.)

OPEN-MARKET PURCHASES.

748. An open-market purchase of supplies or engagement of services is one made without advertising, and is authorized in the following cases:

1. In an emergency, as when the public exigencies require immediate delivery or performance and there is no time to advertise by newspapers, posters, or circulars.
2. When it is impracticable to secure competition.
3. When proposals have been invited and none have been received.
4. When proposals are above the market price or otherwise unreasonable.
5. When exceptional articles of subsistence stores are purchased.
6. When the aggregate amount of supplies or services to be procured does not exceed \$500, as authorized by the act of Congress approved June 12, 1906. (A. R. 551, 1913, as changed by C. A. R. 30, 1915.)

A procurement will be considered as covering a given quantity of supplies of the same kind procured on the same day; separate purchases of hardware, therefore, from two dealers on the same day, each amounting to \$50 or over, are required to be covered by one report. A procurement will also be considered as covering a given quantity of supplies of any kind on the same day from the same dealer. *It is forbidden to make purchases arising from the same need of the same kind of supplies from day to day so that the aggregate in each case will be less than \$100.*

Supplies or services will not be procured in open market under the act of June 12, 1906, whenever in the judgment of the purchasing officer it will be advantageous to the Government to resort to advertising for proposals.

Open-market purchases will not be made under this act in small amounts from time to time when a reasonable degree of foresight would indicate that larger quantities can be procured to advantage by resorting to advertisement for proposals. This applies particularly to procurements made amounting to less than \$500, when larger quantities, exceeding \$500, can be procured to advantage by resorting to advertisement for proposals as required by law.

Officers making open-market purchases must not neglect to solicit competition whenever possible.

The date of procurement of supplies or services will be considered as the date when all the supplies ordered have been delivered and accepted, or the services have been completely rendered.

The public exigency which will authorize the procurement of service without advertising for proposals can not rightfully be held to continue for a longer time than is necessary to enter into a contract for the continuing service. (3 Comp., §14.)

Among the reasons which may be assigned as making competition impracticable are the following:

- (a) Under a formal contract for construction there arises a necessity for additional work practicable of performance only by the contractor.
- (b) The articles wanted are patented or copyrighted and not on sale by dealers, but by the owners of the patent or copyright, or their agents or assigns alone, at a fixed and uniform price.
- (c) There is only one dealer within a practicable distance from whom the articles can be obtained.

(d) Prices or rates are fixed by legislation, either Federal, State, or municipal, or by competent regulation.

(e) Previous advertising for the identical purchase has been followed by the receipt of no proposals, or only of such as were unreasonable, and under circumstances indicating that further advertising would not alter results.

749. The act of June 12, 1906 (34 Stat., 258), provides that "Hereafter the purchase of supplies and the procurement of services for all branches of the Army service may be made in open market, in the manner common among business men, when the aggregate amount required does not exceed \$500."

Held, that there is nothing in the act to justify construing the words "aggregate of the amount required" to require that the purchase should be limited to any particular period of time, as a day, month, or year, or shall be limited to purchases made from a single firm, etc. The aggregate should include all supplies which are properly grouped together in a single transaction, and which would be included in a single advertisement for bids, if advertising were resorted to. Purchases arising from the same need of the same articles of subsistence stores should not be made more frequently than the necessities of the service require, so as to limit the aggregate in each case to \$500, and supplies which are usually purchased together should not be divided simply for the purpose of avoiding advertising for the same. If the character of the supplies is such that good administration would require their purchases in quantities sufficient to last a month, purchases should not be made weekly or daily for the purpose of bringing the amount within the limit authorized for open-market purchases. Subject to the above considerations, the matter is one depending upon the sound discretion of the purchasing officer. (C. 28931, Sept. 2, 1911; Opin. J. A. G., Contracts VII, E1, p. 309, ed. 1912.)

The above opinion was rendered on the act of June 12, 1906 (34 Stat., 258), and while the act of March 4, 1915 (38 Stat., 1078) (par. 724 hereof), does not limit purchases "to the aggregate of the amount required," it does not authorize that supplies which are usually purchased together can be divided simply for the purpose of avoiding advertising for the same.

750. Before making a purchase in open market the officer will inform himself concerning prevailing prices by inquiry among principal dealers in his locality. (A. R. 552, 1913.)

751. Open-market purchases for the military service on or near an Indian reservation will be made as far as practicable from the Indians, under the conditions set forth in paragraph 478, Army Regulations, 1913, when fair and reasonable rates, not exceeding the market prices in the locality, can be obtained. (A. R. 553, 1913.)

752. Purchases of cattle, hay, grain, fuel, or other produce or merchandise which Indians may have for sale and which may be required for the military service may, with the approval of the Secretary of War, be made from Indians in open market, at fair and reasonable prices, but not exceeding the market prices in the localities where such purchases are made. (A. R. 478, 1913.)

753. Every open-market procurement of supplies or services not personal, from appropriations other than those for rivers and harbors and fortifications under the Engineer Department, exceeding \$100 in amount will be reported on the prescribed blank form (W. D. Form 14), in accordance with instructions thereon, to the proper chief of bureau, who will submit such reports to the Secretary of War. (A. R. 554, 1913.)

When such open-market procurements of supplies or services exceeding \$100 are made, the monthly report will be transmitted through the disbursing officer who pays for such procurements, and the latter will transmit it with his monthly accounts after indicating on each report the numbers of the several vouchers covering payments for the procurements so made.

The circumstances which gave rise to the mode of purchase adopted will be fully stated for each procurement reported, viz:

(a) In the case of a procurement made as a result of a public exigency or emergency the circumstances necessitating the immediate procurement of the supplies or services will be stated, and the fact made clear that the delay incident to advertising would have been prejudicial to the public interests.

(b) In the case of a procurement where it was impracticable to secure competition, the reasons showing that it was impracticable will be fully stated, as: "Competition impracticable because the seller has the sole selling agency, and the price paid was the one fixed when the purchase was made," or "Competition was impracticable because the price of the supply is one fixed by law," etc.

(c) In case of a procurement made when proposals have been invited by advertisement and none received, the method of advertisement will be stated, as: "Advertisement resorted to by * * * day circular advertisement, dated * * *, but no proposals received."

(d) In the case of a procurement made when proposals received were above the prevailing market price or otherwise unreasonable, the lowest price received by proposal will be stated, or the unreasonable character of the proposals received below prevailing market price will be stated, as: "Advertisement resorted to by * * * day newspaper advertisement, dated * * *, but the lowest proposal amounted to \$ * * *, or "Advertisement resorted to by * * * day circular advertisement, dated * * *, but the proposals received below the prevailing market price called for delivery at other place or places than required by the advertisement," etc.

(e) In the case of exceptional articles of subsistence supplies it will only be necessary to state that these exceptional articles were purchased to make particular sales to officers and enlisted men.

(f) In the case of purchases made under the act of June 12, 1906, the reason why advertisement could not be had to advantage will be fully stated, as: "The character of these supplies is such and the amount involved is so small as not to warrant the cost of advertising."

After the report has been completed the purchasing officer will state at the foot of the blank the total amount of open-market procurements, *whether under \$100 or not*, made during the month. Directly underneath this he will insert the total amount of all procurements made during the same month. This will be followed by a statement of the percentage of open-market procurements to the total of all procurements made during the month. The insertion of these data will show the Secretary of War the extent to which open-market procurements are being resorted to by the purchasing officer and enable a comparison to be made with other purchasing officers of the same or other bureaus.

EMERGENCY PURCHASES.

754. Emergency purchases of quartermaster stores, not exceeding \$200 in any one case, may be made under the authority of the department commander, but purchases under this authority should be avoided as much as possible by timely requisitions. (A. R. 1007, 1913.)

An emergency purchase falls under the first of the eight prescribed conditions in paragraph 716 under which an open-market purchase may be made, namely, "when delivery or performance is required by public exigency."

755. When a quartermaster finds it necessary to make an "emergency purchase," he should request a written order from his commanding officer to do so.

756. The act of March 2, 1861 (sec. 3709, R. S.), while requiring such advertisement as the general rule, invests the officer charged with the duty of procuring supplies or services with a discretion to dispense with advertising if the exigencies of the public service require immediate delivery or performance. It is too well settled to admit of dispute at this day that where there is a discretion of this kind conferred on an officer or board of officers, and a contract is made in which they have exercised that discretion, the validity of the contract can not be made to depend on the degree of wisdom or skill which may have accompanied its exercise. (U. S. v. Speed, 8 Wallace, 77, 83; Child v. U. S., 4 Ct. Cls., 176; Mason v. U. S., 4 Ct. Cls., 495; Wentworth v. U. S., 5 Ct. Cls., 302. See also 3 Comp. 175, 314, 470.)

757. It is not necessary to explain an emergency purchase at great length on the purchase voucher, as for example:

"During the progress of setting a new bathtub in public quarters occupied by an officer it was found that certain articles specified were indispensable in the making of a proper connection of the tub with the outlet pipes, and as the necessity for such connection was immediate, there was no time to procure the said articles by public notice by circular letters and posters."

The character of the emergency would be shown by the statement, "Needed for immediate use in setting bathtub," or, instead of—

"Proposals for vinegar for supply at Fort _____, issuing from this office under instructions from Department of _____, received no response. Shipment made from this post, and the unusual demand for pickling purposes by companies, exhausted the supply at this post," it would be enough to say, "Unusual demand for immediate use exhausted supply," or the following:

"There are no dealers in skiffs at _____. A skiff was needed for general everyday use at the snagboat _____. After inquiry the master of the snagboat found one that would answer the purpose and made a bargain for it at a reasonable price. The boat was purchased under authority of _____ in the only manner in which it could be done," might well be stated as follows: "Competition impracticable." (Cir. 13, A. G. O., 1894.)

758. In the enactment of R. S. 3709, exigencies growing out of a state of war or hostilities with Indians were probably mainly had in view, and it is exigencies of this class which have been considered in the adjudged cases in the Supreme Court and Court of Claims. (See U. S. v. Speed, 8 Wallace, 83; Reeside v. U. S., 2 Ct. Cls., 1; Mowry v. U. S., id., 68; Stevens v. U. S., id., 95; Floyd v. U. S., id., 429; Cromwell v. U. S., id., 501; Baker v. U. S., 3 id., 343; Henderson v. U. S., 4 id., 75; Childs v. U. S., id., 176; Wentworth v. U. S., 5 id., 302; Wilcox v. U. S., id., 386; Cobb v. U. S., 7 id., 471, and 9 id., 291; Thompson v. U. S., id., 187; McKee v. U. S., 12 id., 505.) It is clear, however, that other exigencies may exist requiring that contracts or purchases be made at once or without the delay incident to advertising for proposals. Thus a loss of stores, structures, etc., on hand, caused by an actus Dei or vis major, as fire, storm, freshet, or a sudden riot or violent disorder, or a loss of supplies occasioned by the neglect of military subordinates in charge, or a failure of a contractor to fulfill a contract for supplies, transportation, or other service, might properly be regarded as constituting an "exigency" under the statute, if of such magnitude or injurious consequence to the Army as to necessitate an immediate making good of the deficiency. (McKee v. U. S., 12 Ct. Cls., 529.) The general rule, however, of the statute in requiring a notice and invitation to the public as a preliminary to the awarding of a contract, is founded upon a sound and well-considered public policy, and exceptions thereto, especially in time of peace, should be recognized as admissible only where, if the rule were strictly complied with, the public interests would manifestly be most seriously prejudiced. (Dig. Opin. J. A. G., 1912, 293-A.)

As to the authority who is to decide whether there exists such an exigency as is contemplated by the statute, the Supreme Court in *United States v. Speed* (8 Wallace, 83), has held that it is "the officer charged with the duty of procuring supplies or services who is invested with this discretion." This description is rather general, nor is the term "purchasing officer," by which the Court of Claims explains it in *Thompson v. U. S.* (9 Ct. Cls., 196), a much more precise definition. It is clear, however, that a subordinate officer charged with the duty of being the immediate representative of the United States in a contract or purchase should not, in general, venture to dispense with advertising, on the theory of the existence of a public

exigency, in the absence of instructions or orders from a proper superior. Nor, on the other hand, will a superior officer, in entering into a contract for his command or branch of the service, properly assume that an "exigency" exists authorizing him to dispense with the statutory forms when the period is time of peace and no imperative necessity exists for the immediate delivery of the supplies or performance of the service supposed to be contracted for. It is to be noted that the cases both of Speed and Thompson related to contracts entered into during the Civil War. In the instructive opinions of the Attorney General on the "Fifteen per cent contracts" of April 27 and May 3, 1877 (XV Opin., 235, 253), it is held that the "exigency" contemplated by the statute can be one of time only and that it can be regarded as existing only where an immediate delivery or performance is required by a public necessity. (Dig. Opin. J. A. G., 1912, note on p. 306.)

A military emergency can not be measured by precise rules. (Thompson v. U. S., 9 Ct. Cls., 137.) The act of March 2, 1861 (sec. 3709, R. S.), requires of a quartermaster the openness, diligence, prudence, and care which an individual might be supposed to exercise were he buying goods in just such an emergency and under just such circumstances. * * * A statute relating to national emergencies must necessarily be construed liberally, but a case under it can form no precedent for other cases. What was right for a quartermaster to do under certain circumstances can be lawful and right only when the precise circumstances are repeated. (Childs & Co. v. U. S., 4 Ct. Cls., 176; 1196, Mil. Laws, 1915.)

REQUISITION IN AN ENEMY'S COUNTRY.

759. Article 52, Hague Convention, October 18, 1907, respecting laws and customs of war on land, is as follows:

"Requisitions in kind and services shall not be demanded from municipalities or inhabitants except for the needs of the Army in occupation. They shall be in proportion to the resources of the country, and of such a nature as not to involve the inhabitants in the obligation of taking part in military operations against their own country.

Such requisitions and services shall only be demanded on the authority of the commander in the locality occupied.

Contributions in kind shall as far as possible be paid for in cash; if not, a receipt shall be given and the payment of the amount due shall be made as soon as possible."

The "requisition" referred to in the above quotation is prepared on Q. M. C. Form No. 241.

If the supplies are paid for, "Voucher for purchases and services other than personal," W. D. Form 330, is used.

If the supplies are not paid for, receipt is given on "Receipt for requisitioned supplies in an enemy's country," Q. M. C. Form 254.

All such supplies must be accounted for by the receiving officer on "Property account" (Q. M. C. Form 200), or on "Return of subsistence stores" (Q. M. C. Form 219), or on "Field record of quartermaster supplies" (Q. M. C. Form 253), whether paid for or not.

Blank form "List of articles taken up" (Q. M. C. Form 210) is used for taking up supplies not paid for.

"Requisitions" are regular levies of supplies made by an invading army for its support. The orders of a commander directing requisitions should be explicit as to the amount and character of the supplies desired and the prices to be paid. Anything *necessary for the troops* may be taken, such as food for men and animals, clothing, medicine, means of transportation, etc. Requisitions are official and not private acts. Unauthorized seizure of property is punished as looting.

"Requisitions" are either (1) direct foraging, or (2) by a systematic collection into depots. In either case they are best made, if time permits, by establishing places of delivery and notifying the inhabitants of the kind of supplies required. If practicable, cooperation of the civil authorities should be secured. Troops are used only when necessary to stimulate deliveries or to overcome resistance. Humane treatment of inhabitants generally secures better results than severity. However, when the population shows a hostile disposition the necessary force is used. If cash is paid, it will seldom be necessary to resort to forced collection with troops, especially if information is given out that forced collection will be made should the inhabitants fail to bring in the supplies required.

Direct requisition is made by detachments sent out from the mobile forces to collect supplies for immediate use. Fractions of a command may be assigned sections of the country from which to draw supplies; in this case, if there is considerable variance in results, supply officers provide for an equitable distribution of the food supplies gathered. The detachments are commanded by officers when practicable.

Food supplies gathered by independent cavalry and advance guards in excess of their needs are turned over to the troops in rear.

When large quantities of subsistence, forage, or fuel are to be collected in depots, requisitions are made to cover a wide section of the country in order to lessen the burden on the people. The work is generally in charge of supply officers connected with the line of communications.

The right to requisition food supplies in a hostile country carries the right to impress labor and means of transportation to facilitate delivery, and to make use of flour mills, bakeries, blacksmith shops, etc.

Property obtained by requisition is either paid for or restored with suitable indemnification. If the supplies are not paid for upon delivery, receipts are given, copies or stubs being retained. The receipts are redeemed by the proper officers at the earliest opportunity. The commander may order payment to be made from Government funds, from captured public funds, or from contributions levied on the country.

In addition to requisitions for the support of an invading army, the laws of war authorize the commander to levy contributions. These differ from requisitions in that they are taxes levied under some general law of assessment and payable in money. They are generally collected by the local authorities on orders from the commander of the invading army. Contributions are not refunded, but receipts are given to every contributor.

Subsisting troops by billeting can generally be resorted to only in case of small commands, or when troops are scattered. Compensation to be allowed for shelter and meals is announced in orders.

While a well-organized system of requisitions is of great service in relieving the transportation, exclusive reliance can not be placed thereon, even in the most productive countries. As soon as the army halts or when it advances slowly, recourse must be had to shipments from the base or depots in rear. (F. S. R. 292, 1914.)

ANIMALS.

760. The purchase of public animals will be made by the Quartermaster Corps after their inspection by that corps, and, unless otherwise directed by the Secretary of War, by contract after due competition. (A. R. 1066, 1913.)

761. In order to show the territory in which each remount depot operates in purchasing and issuing horses, and also for the purpose of economy in shipping animals to and from remount depots, the United States has been divided into three remount zones, as indicated below.

The italicized States have been assigned to the purchasing officer, Kansas City, Mo., as the zone of his operation in purchasing such animals as the War Department may direct, and also for the purpose of obtaining statistics with reference to animals available for military purposes. Each zone has a remount depot, at which is a purchasing board. These zones are:

(a) Fort Keogh Remount Zone, embracing the following States:

California.	Nebraska.	Utah.
Idaho.	Nevada.	Washington.
Iowa.	North Dakota.	Wisconsin.
Minnesota.	Oregon.	Wyoming (except Fort D. A. Russell).
Montana.	South Dakota.	

The Fort Keogh Remount Depot, Fort Keogh, Mont., is located in the Fort Keogh Remount Zone.

(b) Fort Reno Remount Zone, embracing the following States:

Arkansas.	Kansas.	New Mexico.
Arizona.	Louisiana.	Oklahoma.
Colorado.	Mississippi.	Texas.
Illinois.	Missouri.	Fort D. A. Russell, Wyo.

The Fort Reno Remount Depot, Fort Reno, Okla., is located in the Fort Reno Remount Zone.

(c) Front Royal Remount Zone, embracing the following States:

Alabama.	Maine.	Ohio.
Connecticut.	Massachusetts.	Pennsylvania.
Delaware.	Maryland.	Rhode Island.
District of Columbia.	Michigan.	South Carolina.
Florida.	New Hampshire.	Tennessee.
Georgia.	New Jersey.	Vermont.
Indiana.	New York.	Virginia.
Kentucky.	North Carolina.	West Virginia.

The Front Royal Remount Depot, Front Royal, Va., is located in the Front Royal Remount Zone.

762. The following is taken from the annual act making appropriations for the support of the Army, under the heading "Horses for Cavalry, Artillery, Engineers, etc.

" * * * Unless otherwise ordered by the Secretary of War, no part of this appropriation shall be paid out for horses not purchased by contract after competition duly invited by the Quartermaster Corps and an inspection under the direction and authority of the Secretary of War. When practicable, horses shall be purchased in open markets at all military posts or stations, when needed, at a maximum price to be fixed by the Secretary of War: *Provided further*, That no part of this appropriation shall be expended for the purchase of any horse below the standard set by Army Regulations for Cavalry and Artillery horses, except when purchased as remounts or for instruction of cadets at the United States Military Academy: *And provided further*, That no part of this appropriation shall be expended for polo ponies except for West Point Military Academy, and such ponies shall not be used at any other place: * * *."

It will be noted that the authority for the purchase of horses in open market does not include draft horses, as the latter are provided for in the appropriation act under the item "Supplies, services, and transportation," which item does not contain any authority for the purchase of draft animals in open market. However, all animals can be purchased in open market to the extent shown in paragraph 716. Except in special cases, purchases of animals in open market are made by the purchasing officer, Kansas City, Mo., and the depot quartermasters at Fort Keogh, Mont., Fort Reno, Okla., and Front Royal, Va., who confine their operations to territories assigned them by the Quartermaster General, who specifies the number and kind, of animals to be bought and the prices to be paid therefor.

Animals are also purchased under contract by the above named officers, but in an emergency additional officers may be specially designated for that purpose.

763. All mules and such mature horses as are not purchased in the open market are advertised for in newspapers and by circular in accordance with law and regulations. (Act published in Bull. 12, W. D. 1915; pars. 499-509, 522-528, A. R., 1913.) From 5 to 30 days intervene between the date of publication of the advertisement and of opening proposals, the length of time depending upon the date the animals are required.

Advertisements are usually issued by purchasing officer at Kansas City, Mo., except when a large number of animals are needed, in which case advertisements are issued by the purchasing officer at Kansas City, Mo., and also the depot quartermasters at San Francisco, Fort Keogh, Front Royal, Fort Reno, and Fort Sam Houston.

The number and kind of animals to be advertised for, days notice to be given, date of opening bids, and other necessary instructions are regulated by the Quartermaster General, and are sent to purchasing officers when instructions are issued to make the purchases.

764. All bids received by the purchasing officers are sent to the Quartermaster General. Upon receipt, the bids are tabulated so as to show the points from which they are received, names of bidders, kind and number of animals bid on, price per head, points of delivery, and time of delivery. The Quartermaster General's office ascertains the transportation charges from point of delivery to destination and adds same to prices bid. After thus determining the lowest net price to the United States the purchasing officer concerned is instructed to award the contract to the lowest responsible bidder or bidders.

765. Prior to acceptance, all animals are inspected by the purchasing officer and a veterinarian. All animals passing these inspections must conform to specifications which have been prepared by the Quartermaster General.

Inspection of animals delivered under contract will consist of a preliminary and a final inspection, both to be made at place of delivery specified in contract, *and in such manner as may be directed by the inspecting officer.* The former to be made at such corral or stable at the place of delivery as the contractor may have his animals assembled, and the latter at such stable or shelter at the place of delivery as purchasing officer may designate.

Animals delivered under contract shall be inspected by an officer or officers to be designated by the Government, and the judgment of such officer or officers as to whether the animals tendered under contract meet the requirements thereof shall be final.

It has been held in the district court of the United States, eastern district of Missouri, that:

" * * * This inspection was to be made by the Government. * * * It is not a casual inspection, but the contract provides that it may be rigid. * * * The contract having provided for such inspection by the Government's inspector, when a horse was presented, inspected, and rejected by this inspector, the presumption would be that the animal did not comply with the requirements. The law presumes that the officer did his duty, and that the inspection was fair and reasonable, the parties having consented by the agreement that the inspection should be made by a particular officer.

" * * * The contract itself specifies what shall be the character of the horse to be supplied, and does not leave it a matter of conjecture and difference of opinion as to what ought to constitute a Cavalry horse."

The following excerpts are from the records of the War Department:

" * * * In order to raise the standard of horses supplied, the Quartermaster General has long been using specifications covering horses of superior quality; some contractors, however, have persisted in bidding at a price for which horses of superior class can not be furnished. There has long been a struggle with the Quartermaster Corps, the contractor endeavoring to force the latter to accept horses not up to the standard covered by the specifications. Various inspectors have taken upon themselves to use their own judgment in accepting the best horses that could be gotten, because they realized that superior horses could not be had at the price specified in the contract. Of course, in every such case, they were simply aiding and abetting the contractor in defeating the aims and purposes of the Quartermaster Corps, though without such intention.

"The Quartermaster Corps can never succeed in raising the standard of horses supplied the Cavalry service until inspecting officers realize the necessity of holding the contractors up to a strict compliance with the specifications contained in the contract (regardless of contract price) by refusing to accept any horses that do not comply with the specifications, which contain in their language all the elasticity the Government desires to embody in them.

" * * * There should be no unnecessary delay in the procurement of horses, and those accepted should fill all the requirements of the contracts. These contracts have been entered into with full and exact knowledge as to their conditions. There is no reason for any misunderstanding on the part of the contractor in any particular as to what is required, and it only remains for the inspecting officer to insist upon strict compliance with the terms of the contracts. Under no circumstances is the acceptance of a horse excusable unless he is fully up to the specifications in every particular. So long as this is not insisted upon, and the inspection not absolutely thorough, so long there will be well-founded complaints.

"The purchasing and inspecting officers are reminded that all the vital conditions are fixed by the contract—the specifications for the horse, the price to be paid, and the time allowed the contractor to furnish him. The inspecting officer has simply to hold firmly to these conditions. The Quartermaster General desires especially to impress upon the officers that the price of the horse is determined by the contractor; that it signifies absolutely nothing to the inspecting officers what the price may be, whether \$100 or \$200.

His duty is to procure under the contract the specified horse without reference to the price and to accept no other. If the contractor fails to strictly meet the requirements of his contract it is the duty of the purchasing officer to purchase the horses without delay in open market, as the contract provides; and as this condition may arise particular attention should be given to the character of the bondsmen to every contract. They should be of known responsibility,

"In this connection the Quartermaster General does not approve of sending inspectors or allowing them to go at the contractor's expense to seek horses or formally inspect them, except at the place of delivery; but in case the necessity arises to purchase in open market, recourse must, of course, be had to the market that will best and most readily produce the horses. Contractors must understand that it is their business to furnish the specified horse at the place of delivery and within the specified time.

"The Quartermaster General considers the duty of purchasing and inspecting officers as plain and simple and will hold them to strict account as to results."

766. Instructions to be followed by officers who inspect animals presented for sale to the Government:

Method of inspection: 1. The animal is led up to halter and allowed to stand at ease, viewed from in front to observe position of front legs and feet and width of breast and shoulders from either side for position of front legs, particularly as to "calf knees" or "knee sprung," when, if considered of the proper type, quality, etc., is measured and aged. The animal is then trotted away from and back to the inspectors to detect lameness or peculiarity of gait. The inspector of animals (a veterinarian) then proceeds with the physical examination from left side by feeling the submaxillary space and throat for any enlargement of the glands or indications of distemper, etc., then feels of the pole, following the crest for depressions or signs of injury, to the withers. From this point the hand should pass over the shoulders to detect any possible depressions or inflations (by air to overcome atrophy of the muscles), the lateral cartilages and vicinity are felt for signs of sidebones or ringbones. From this point an excellent view of the hocks is gained, and the legs from the knee down are manipulated to detect any irregularities, such as splints, filled or bowed tendons or ligaments. Passing toward the rear, the hind quarters are viewed from profile to observe the contour of hips and hind legs, from which point a sloping or "goose rump," a sickle leg, a curb, bog spavin, thoroughpin, and a long springy pastern or pastern unduly straight or knuckled can readily be seen. The left hind leg is then raised mainly for the purpose of determining whether there will be any difficulty in shoeing. Now take a position immediately in the rear of animal and view the hips, and if there is a "point" knocked off or hip down, it will be detected. The attendant pulls the tail to one side and the hocks are viewed from the rear and compared for bone spavin or other enlargements. The right side is gone over in identically the same way. The animal is then turned or twisted abruptly first one way and then the other, then backed a few steps sharply, and immediately caused to step forward quickly. The twist will develop any symptoms of string halt that may be present, and the backing and quick start will show any deficiency in loins or locomotion. The animal is then weighed, taken to an open door or window, into a reflected light (not into sunlight), where the eyes are examined under the most suitable conditions. At this point the animal is tagged and put into a stall until a group has been gone through, when, in the case of a saddle horse, he is saddled, made to walk away from and toward, trot away from and toward, inspector to observe gaits; then galloped and finally run for wind test.

2. The Artillery horse is worked in harness to a heavy wagon at the walk, trot, and run for gaits and wind.

3. The mules are worked in harness as the Artillery horses are.

4. The only difference observed in the inspection of horses and mules is that the hind feet of the mules are not branded.

5. Having reached this point, the animal is checked against his recorded description and branded "U. S." on left shoulder and a consecutive number on the right fore hoof. (A. R. 1067, 1913.) Animals purchased for militia organizations will be branded "U. S." on the right shoulder.

6. Animals are again checked when loaded on cars.

Keeping records: 1. A record book should be kept showing the number, description, etc., of each animal inspected. If an animal is rejected, the reason for rejecting the animal should be noted. Tags should be prepared with numbers corresponding to the numbers given the animal in the descriptive book, and these tags should be attached to the animal when accepted.

2. A descriptive card (A. G. O. Form 277) must be filled out for each animal. All the data called for on descriptive card must be filled in, except "breeding," "sire," "bred by," and "foaled," which need not be supplied unless known. This data will only be furnished in connection with the purchase of young horses for remount depots. Care must be exercised in filling in the special description (diagrams), and all marks appearing on the animal must be noted thereon and described as illustrated on card. Photograph of animal will not be furnished by officers purchasing mature animals, as this feature is intended only in connection with young horses at remount depots.

3. Descriptive cards should accompany the invoice of the animals, and the hoof number of each animal should be placed on the bill of lading, and a notation made in the record book showing destination of each animal.

767. The contract will provide that in case of failure of contractor to comply with the stipulations of the contract according to the true intent and meaning thereof, then the Government shall have the power to supply the deficiency by purchasing in open market or otherwise, as may be determined, and the contractor shall be charged with any loss resulting to the United States by reason of such failure.

It has been held in the district court of the United States, eastern district of Missouri, that:

"* * * To interpret the rights of the Government in filling the contract after the defendants failed to fill it, * * * regard shall be had to the purpose for which the Government was buying the horses and mules. They were animals to supply the present necessities of the Army. * * * The presumption would be that the animals would be required for use of the public service at the time limited for the completion of the contract. * * * The Government is not required by the terms of the contract in justice to the defendants to take sixty or ninety days in which to complete the purchase of the animals. The reasonable construction of the contract is that the Government could go over the expiration of the time * * * into open market and buy the animals on the very best terms it could under the exigencies of the occasion.

"* * * The Government was not required to go into the open market as an individual who was seeking an investment as a speculator in horses and mules, * * * to see if it could not pick up an animal here and there. The law permitting the Government to call for animals just as the contract does in mass, for so many horses and mules, and to obtain them within a reasonable time with regard to the exigencies of the public service, the presumption being that the animals were required by the contract * * * when the contract time ran out."

768. Hereafter the purchase of gray or white horses for the military service is prohibited. (Sec. War, Dec. 13, 1906; 11260, O. I. G.)

769. Descriptive cards of public animals. (A. R. 1069, 1070, and 1071, 1913.)

770. In the field, at posts, or in active service, horses held in the Quartermaster Corps unassigned, other than those at remount depots, may be sold to mounted officers on the authority of the department or division commander, except that no disposition will be made of any public animals pertaining to the Mounted Service School without the express authority of the War Department. An application to purchase a horse at a remount depot will be forwarded to the Quartermaster General by the officer desiring to make the purchase. An application to purchase a horse at a post will be forwarded through military channels for the action of the department commander. In his application the officer will state what horses he has purchased from the Government during the past 10 years and what disposition has been made of them; also what number of mounts he owns. The price to be paid for a horse purchased by an officer will be the price paid by the Government for the horse, but will not be less than the average price paid by the Government for horses for the mounted service during the preceding fiscal year. Purchase and payment will be completed within 30 days from the date of receipt of the authority for the sale and the purchase money at once deposited to the credit of the current appropriation. Horses thus sold will not be exchanged or returned.

When an officer of Infantry or of the Coast Artillery Corps is relieved from mounted duty, or when a mounted officer is ordered to duty beyond the seas or to make a change of station in the United States, in which the cost of transportation for the private horses which he is required to keep exceeds \$100 for each horse, including the cost of attendant, if any, the Quartermaster Corps may, upon the request of such officer, purchase such private horse or horses as he may not desire to take with him upon the following conditions: An officer desiring to dispose of his horse will request the necessary authority from the department commander, who will convene a board to be composed of not less than three commissioned officers to examine the animal with a view to determining its fitness for service or for sale to an officer, and if it be found serviceable to appraise its value. Horses that are unsound in any respect or that exceed the age of 10 years will not be purchased. The proceedings of the board should indicate the condition and age of each animal examined. The price found by the board shall not exceed the average price paid by the Government for horses for the mounted service during the preceding fiscal year, except that in case of horses purchased from the Government the price shall not exceed that for which the animal was purchased. The proceedings of the board, when approved by the department commander, will be returned to the applicant and will authorize the payment of the appraised price upon the delivery of the animal to an officer of the Quartermaster Corps who will be designated by the department commander to receive it. The purchase of a horse made under the authority conferred herein will be reported to the Quartermaster General by the department quartermaster of the department in which the purchase has been made.

When a mounted officer stationed at a post which is not under the jurisdiction of a department commander desires to dispose of his mount in view of the circumstances stated in the preceding section of this paragraph, the commanding officer of the post is authorized to convene a board in accordance with provisions stated in the foregoing section, and the proceedings of the board, when approved by the post commander, will be returned to the applicant and will authorize the payment of the appraised price upon the delivery of the animal to an officer of the Quartermaster Corps who will be designated by the post commander to receive it. The quartermaster at the post where the horse is bought will report the purchase to the Quartermaster General.

Horses assigned to organizations in the Philippine Islands, Hawaii, and the Canal Zone may be sold to mounted officers on authority of the commanding generals of the territorial departments concerned, provided that the horses can be spared. The price to be paid for a horse purchased by an officer will be the price paid by the Government for the horse, but will not be less than the average price paid by the Government for horses for the mounted service during the preceding fiscal year.

When a mounted officer purchases a horse under the provisions of this paragraph he shall not be permitted to sell him to private parties, but may sell him to another officer at a price agreed upon between seller and buyer, or back to the Government, at a price to be determined in the manner indicated above; this rule to govern subsequent owners.

If, however, the board should find that a horse purchased from the Government by a mounted officer, and offered for sale by him, exceeds the age of 10 years, or is no longer fit for an officer's mount nor for the military service by reason of unsoundness or defects, the owner may dispose of the horse at private sale. (A. R. 1095 as changed by C. A. R. 49, 1916.)

771. The following instructions to bidders are taken from Q. M. C. Form 131, "Instructions to bidders (animals)."

The number of animals contracted for may be increased or diminished 20 per cent at the option of the United States at any time during the continuance of the contract.

The Government reserves the right to definitely fix the dates of inspection and deliveries at particular places. The requests of contractors as to dates of inspections will be complied with so far as practicable.

In making awards the cost of transportation from place of delivery of animals to their destination will be considered.

The animals will be accepted and branded only in carload lots.

If more or less than carload lots are inspected (and found acceptable), the incomplete carload will not be accepted or branded by the United States, but will remain the property of the contractor until a sufficient number of acceptable animals have been delivered to complete a carload, when they will be inspected, and if found satisfactory they will be branded and become the property of the Government, except that at the end of the contract, when less than a carload remain to be furnished to complete the contract, or at any time if it is for the interests of the Government to ship less than a carload, a less number may be accepted and branded.

Every accepted animal must be provided with a strong four-strand braided hemp halter free of charge.

Contractors will not be permitted to occupy the time of the inspecting officer by submitting animals once rejected as not fulfilling the specifications, unless requested to do so by the officer.

Any animal that can not readily and easily be shod while standing will be rejected.

All horses will be ridden by the purchasing officer or his representative, and all hard or mixed gaited (pace, single-foot, rack, etc.) horses will be rejected.

Height of the animal will be taken exclusive of the shoes.

The weighing of animals must be done at the contractor's expense, and upon such scales as may be designated by the purchasing officer.

Contractors will be required to take all animals which pass the preliminary inspection, upon completion of same, to such stable or shelter as the purchasing officer may designate, where the final inspection will be made, generally on the day following the preliminary inspection.

All expense for stabling, care, and feeding of such animals as may be rejected on final inspection will be paid by the contractor, who will remove said horse within 24 hours.

Contractors will be required to have the shoes removed from and replaced upon each animal that passes the preliminary inspection, prepare the feet for examination, and provide new shoes, if deemed necessary by the purchasing officer. This work to be done by competent horseshoers or farriers, and at the risk and expense of the contractor.

If deemed necessary by the purchasing officer contractors will sack the tail of and load on board cars for shipment every animal accepted from them, at such time as may be designated by and to the satisfaction of the purchasing officer.

The contractors will be required to provide necessary forges and competent smiths or horseshoers and assistants to brand all accepted animals. The branding to be done as may be directed by and to the satisfaction of the purchasing officer, and at the risk and expense of the contractor, who will be held responsible for any injury or damage to any animal or animals. Should any animal be injured or damaged at any time during the inspection or branding to such extent as, in the opinion of the purchasing officer, to render it unserviceable, the said animal will be rejected and will remain the property of the contractor.

For complete instructions to bidders on animals, see Q. M. C. Form 131.

CONSTRUCTION.

772. With the exception of small structures erected by purchase of material and hire of labor (A. R. 550, 551, 1913), buildings are constructed under formal contract. After the authority of the Secretary of War has been obtained, plans and specifications prepared, and sites approved, the necessary steps are taken by the Quartermaster General to have proposals invited. (A. R. 522-543, 1913.) The plans and specifications are transmitted to the officer who is to have charge of the work, with a letter giving necessary instructions as to advertising, printing of specifications, appropriations to which each class of work is chargeable, location of buildings, abstracting and forwarding of proposals, etc. His attention is directed to paragraph 779, which gives detailed instructions relative to examination of plans and specifications, staking out buildings, grade lines, and estimating for the construction of roads, walks, grading, and water and sewer extensions to connection with the proposed building or buildings. The cost of printing and advertising is charged against the same appropriation as the construction of buildings.

One copy each of the dated advertisement showing when bids are to be opened, the circular to bidders, 10 printed copies of the specifications, and the original draft of same are forwarded to the Quartermaster General as soon as practicable by the officer in immediate charge of the work. Printed Form 1096 (Q. M. C.), with any necessary modifications, is used as circular to bidders.

773. No contract shall be entered into for the erection, repair, or furnishing of any public building or for any public improvement which shall bind the Government to pay a larger sum of money than the amount in the Treasury appropriated for the specific purpose. (R. S., 3733.)

774. Permanent military buildings will be constructed only under special authority by an act of Congress, unless the work or labor connected therewith is performed by troops, and in such case the authority of Congress must first be obtained if the estimated cost of the building or structure exceed \$20,000. (A. R. 706, 1913.)

775. Hereafter no expenditures exceeding \$800 shall be made upon any building or military post, or grounds about the same, without the approval of the Secretary of War for the same, upon detailed estimates of the Quartermaster's Department (now Quartermaster Corps), and the erection, construction, and repairs of all buildings and other public structures in the Quartermaster's Department (now Quartermaster Corps) shall, so far as may be practicable, be made by contract, after due legal advertisement. (Act Feb. 27, 1893 (27 Stat. L., 494); M. L., 737.)

776. Whoever, being an officer of the United States, shall knowingly contract for the erection, repair, or furnishing of any public building, or for any public improvement, to pay a larger amount than the specified sum appropriated for such purpose, shall be fined not more than \$2,000 and imprisoned not more than two years. (Sec. 98, act Mar. 4, 1909, Criminal Code; 35 Stat., 1106.)

777. The following general conditions relative to construction work and its performance appear on "Circular of Information and general instruction to bidders for construction and repair of public work (except vessels)" (Q. M. C. Form 109b): The work is to be executed in the best and most workmanlike manner, according to the drawings and specifications, under the direction and to the entire satisfaction of the United States officer in charge, and in conformity with his instructions.

Superintendence by contractor.—The contractor shall give his personal superintendence to the work, or have a competent foreman or superintendent, satisfactory to the officer in charge, on the job at all times during the progress of the work, with authority to act for him.

Interpretation of contract.—Unless otherwise specifically set forth the contractor shall furnish all materials, labor, etc., necessary to fully complete the work according to the true intent and meaning of the drawings and specifications, of which intent and meaning the officer in charge shall be the interpreter. Except when otherwise indicated no local terms or classifications will be considered in the interpretation of the contract or the specifications forming a part thereof.

Building sites and grades.—The locations and grades of buildings will be indicated by the officer in charge, and the sites, which should be examined by intending bidders, shall be cleared by the contractor for the reception of structures. All building operations must be confined to the limits designated by the officer in charge.

Use of roadways.—For their hauling, contractors must use only the established roadways and such temporary roadways as may be laid out for the purpose by the officer in charge or his agent. When it is necessary to cross curbing, bridges must be constructed in a secure manner.

Complete work required.—It is intended that the drawings and specifications shall include everything requisite and necessary to the proper and entire finishing of the buildings, notwithstanding every item necessarily involved in the work is not particularly mentioned; all work when finished is to be delivered up in a perfect and undamaged state.

Drawings and specifications—discrepancies.—Where no figures or memoranda are given, the drawings shall be accurately followed according to scale. In any case of discrepancy in the figures or drawings, the matter shall be immediately submitted to the officer in charge, without whose decision said discrepancy shall not be adjusted by the contractor save only at his own risk; and in the settlement of any complications arising from such adjustment the contractor shall bear all extra expense involved. In cases of difference between drawings and specifications the requirements of the specifications shall govern. Where detail drawings are furnished they will govern in so far as regards methods of construction not described or made clear by the specifications. All drawings on a scale of three-quarters of an inch to 1 foot, or larger, will be considered detail drawings.

Details.—Additional detail drawings will be furnished, if required, of such portions of the work as the officer in charge may desire to explain more fully.

Drawings and specifications cooperative.—The drawings and the specifications shall be considered as cooperative, and work and material called for by one and not mentioned in the other is to be done or furnished in as faithful and thorough a manner as though fully treated of by both.

Ownership of drawings.—All drawings, specifications, and memoranda relating to the work are the property of the United States, and are to be carefully used and returned to the officer in charge at completion or cessation from any cause of the work.

Quality of materials.—Except it be otherwise specified, all materials are to be of the best quality of their respective kinds. Where two or more varieties of materials are specified for any purpose, it shall be optional with the contractor which is used, but in any one building the same material must be used throughout for that particular purpose. In all cases where an article is mentioned in the specifications in connection with the words "best quality," "approved quality," or "equal to," the officer in charge shall decide what is the best quality and most suitable articles to use.

Samples.—When required by the officer in charge, the contractor will furnish him in advance with samples of the material he proposes to use on the building, and samples so furnished must, after having been approved, be adhered to. Samples of cement, lime, plaster, and similar materials will be taken from material delivered on the ground for use, and such material must be delivered at least 10 days before it is required for use. The contractor will be held responsible for all delays caused by rejection by the officer in charge of materials of any kind which are found unfit for use or do not conform to samples furnished.

Preference for American material; labor to be performed in the United States.—In contracts for material for public improvements in the United States, preference shall be given to American material, and all labor thereon shall be performed within the jurisdiction of the United States.

Patents.—The contractor shall hold and save the United States, and all officers and agents thereof, harmless from and against all demands of any nature or kind for or on account of the use, and continued use, of any patented article, combination, or process which may apply to or affect the material delivered or work done under the contract.

Laying out work.—The contractor must lay out his own work, and will be responsible for measurements; he must exercise proper caution and care to verify the figures before laying out the work, and will be responsible for any errors therein that otherwise might have been avoided. He shall promptly inform the officer in charge of any errors or discrepancies he may discover in the drawings and specifications, in order that the proper corrections may be made and understood.

Access to work; incompetent workmen.—The officer in charge is to have access to the work at all times, which is to be entirely under his control. He may require the contractor to dismiss such workmen as he deems to be incompetent or careless.

Protection of material and work.—The contractor shall, before leaving off work, and at all times, carefully and properly protect all materials of every description delivered, both before and after being used on the job, and all work performed by him, and any special protection from weather deemed necessary by the officer in charge shall be provided without additional cost to the United States. Partial payments under the contract will not relieve the contractor of responsibility.

Liability for damages.—The contractor will be held responsible for all damages to the buildings under construction, whether from fire, high winds, or other causes, during performance and until final completion and acceptance, even though partial payments may have been made under the contract. He shall be held answerable for all damages that may occur to persons, animals, or vehicles from want of proper lighting, watching, boarding, or inclosing, and for any accident arising from defective scaffolding or apparatus, or any negligence on the part of himself or his employees.

Heating buildings.—The contractor shall provide stoves and fuel for heating buildings in cold or wet weather while his work is going forward and until it is dry.

Water.—The contractor will be furnished water in such quantity as is actually required for his work. Connection to the post water system will be made under the direction of the officer in charge, but at the contractor's expense. Such connections, pipe, fixtures, and fittings will be maintained by the contractor so as not to waste the water, and any failure to stop immediately any leakage or other waste, after notification, will, in the discretion of the officer in charge, cause the water to be metered at the contractor's expense, and thereafter all water used by him will be charged to him at its cost to the Government.

Systematic work.—The work must be carried on systematically, and it is to be so managed at all times by the contractor as to secure rapid progress and avoid annoyance and inconvenience.

Cleaning away rubbish; work must not be defaced.—The contractor is to clean away, whenever directed by the officer in charge, the dirt and rubbish resulting from his operations, and remove all rubbish at completion of the building; neither he nor his employees must deface or damage the building, and the whole is to be delivered over clean and in perfect condition.

Assistance.—The contractor shall render assistance to the other mechanics on the work in every way in which his special work can be of service, and such assistance must be given promptly and thoroughly without additional charge. He and his employees must work in harmony with other contractors on the grounds and in such order and places as may be required by the officer in charge.

Eight-hour laws.—(a) The act of Congress approved August 1, 1892, as amended by the act of March 3, 1913, restricts the time of working of mechanics and laborers employed by any contractor or subcontractor upon public works to eight hours in any one calendar day, except in case of extraordinary emergency, and provides for fines or imprisonment for violation thereof. (b) The act of June 19, 1912, makes the same restriction as to hours of labor and provides that the contractor shall be charged a penalty of \$5 for each mechanic or laborer for every calendar day in which he is required or permitted to work more than eight hours, the amount to be withheld under the contract for the benefit of the United States. For further details, and as to exceptions and right of appeal, see said act and blank form for contract (Q. M. C. Form 109). It has been made the duty of officers and agents of the Quartermaster Corps in charge of the work to report any violations of these laws coming under their observation with view to deduction of penalties under the contract and for such action as the Department of Justice may deem advisable to take.

Convict labor not to be employed.—In the performance of the work the contractor shall not, directly or indirectly, employ any person undergoing sentence of imprisonment at hard labor which may have been imposed by a court of any State, Territory, or municipality having criminal jurisdiction, nor permit such employment by any person furnishing him labor or materials in fulfillment of the agreement.

Smoking.—Smoking will not be permitted in the building. The contractor shall provide the workmen with spittoons, which must be kept filled with clean sand.

Sanitation.—The contractor shall provide and maintain necessary sanitary conveniences for the use of those employed on or about the work, properly secluded from public observation, in such manner and at such points as shall be approved by the officer in charge, and their use shall be strictly enforced. The collections in same shall be removed and destroyed when and where, in the opinion of the officer in charge, it is advisable. The contractor shall provide sufficient drinking water for all of his employees, but only from such sources as are approved by the officer in charge. The contractors must obey and enforce all sanitary and health requirements of the post surgeon.

Extras.—No charge for any extra work will be allowed unless the same has been ordered in writing by the officer in charge, the price stated in the order, and accepted by the contractor.

Inspection and acceptance or rejection of work.—The contractor must understand that the materials delivered and labor furnished by him, at any and all times during the progress of the work, and prior to final acceptance of and payment for the same, shall be subject to the inspection of the officer in charge or other authorized agent of the Government, with the full right to accept or reject any part thereof; and that he must at his own expense, within a reasonable time, remedy any defective or unsatisfactory materials or work, and that in event of his failure to do so, after notice, the officer in charge shall have the full right to have the same done, and to deduct the cost thereon from any money due the contractor. All condemned materials must be at once removed from the reservation.

Payments under contract.—Subject to adjustment under any other provisions of the contract, payment will be made at the price of the accepted proposal, and, as a general rule, it will be provided that partial payments may be made at such times and in such amounts as the officer in charge may elect, based upon estimates to be made by him of completed work, retaining, however, 20 per cent of the amount of each account of the first 50 per cent of the work until final completion and acceptance of all the work under the contract: *Provided*, That upon completion and acceptance of a building or work for which the price is stated separately, final payment in full may be made thereon, including the retained percentages applicable to the same, if completed within the original time limit.

Dependence upon appropriations.—It is to be expressly agreed and understood that the contract shall be non-effective until an appropriation adequate to its fulfillment is granted by Congress and is available, except in so far as is necessary to provide for the necessities of the service as authorized by section 3732 of the Revised Statutes of the United States. In order, however, to provide for the necessities of the service as authorized by section 3732 of the Revised Statutes of the United States, it will be agreed that the materials and services specified therein, so far as authorized by said section, shall be furnished at the times and in the manner required under the contract, and that payment therefor shall be made as soon as is practicable after funds are appropriated and are available.

Contract not to be transferred.—There shall be no transfer of the contract or of any interest therein by the contractor to any other party, and in case of the violation of this provision the United States, reserving all rights of action for any breach of the contractor, may refuse to carry out the contract with either the transferor or transferee.

Prohibited parties.—No person belonging to or employed in the military service of the United States, nor a Member of or Delegate to Congress, or Resident Commissioner, shall be admitted to any share or part of such contract or to any benefit arising therefrom: but this restriction does not apply to Members of or Delegates to Congress, or Resident Commissioners, in case the contract is made with an incorporated company for its general benefits.

Failure and delays of contractor.—In case of failure of the contractor to fulfill his agreement (including the requirement for progress to the satisfaction of the officer in charge or higher authority), the contract may be annulled and completion secured in such manner as may be deemed best for the interests of the public service, and any excess of cost resulting from the failure, including any charges on account of delays, shall be charged to the contractor. In event, however, of the granting of additional time to the contractor for performance, the cost of inspection and other expenses and damages, including loss or damage to the work under construction by fire or other causes, to the United States from and after the date originally fixed for completion until the work shall have been satisfactorily accomplished, except in so far as the same may arise from delays for which the United States is responsible, as determined in each of these particulars by the officer in charge, or by higher authority, shall be charged to the contractor and may be deducted from any money due or to become due the contractor from the United States: *Provided*, That where additional time has been granted, the United States shall also have the right to cause the remaining portion of the contract, or any part thereof, to be taken from the contractor whenever, in the opinion of the officer in charge, reasonable and satisfactory progress is not being made, and to secure completion at the expense of the contractor, together with charges as above on account of delay.

778. The following general conditions appear on "Circular proposal and specifications for repairs for steamers (or launches)," Q. M. C. Form 132:

(N. B.—Failure to comply with these conditions and instructions renders a bid informal and liable to rejection.)

1. Proposals will be made as follows:

Separate price will be quoted on each of the following items of the specifications:

A lump-sum price will be quoted on the remaining items, as a whole.

2. Bidders should familiarise themselves with each and every requirement of the conditions and specifications, as they, with their intent, will be rigidly adhered to.

The boat may be inspected at

3. The Government reserves the right to accept or reject any or all bids, or any parts thereof; or to make changes, if necessary, in the minor details of the specifications, and such changes shall not invalidate the contract, the amount to be added to or deducted from the contract price by reason of such changes

to be agreed upon in writing by the officer in charge, who will give orders for all such work in writing, and any orders given by any person other than the officer in charge, either verbally or in writing, not subsequently approved by the officer in charge, will not in any way obligate the Government, and accounts for work done under such orders will not be honored.

4. Bidders will state definitely the time when the work will commence, and also the proposed date of completion. When holidays are to constitute an exemption tending to delay the time for completion, bidders must state in their proposals what days they claim as legal holidays under the contract proposed to be made.

5. It is understood that in furnishing the materials and labor as advertised for, bidders shall not in connection therewith, directly or indirectly, employ any person undergoing sentence or imprisonment at hard labor which may have been imposed by a court of any State, Territory, or municipality having criminal jurisdiction, nor permit such employment by any person furnishing labor or materials to the bidder.

6. Lack of commercial standing on the part of the bidder or inadequate facilities or plant with which to perform the work specified will constitute good and sufficient grounds for the rejection of such a bid. All bids received from contractors who have failed unjustifiably to fill former contracts with the Government will be rejected.

7. Where, in the specifications, a particular article is mentioned followed by the words "or equal," "or other approved," or where samples are required to be submitted with proposals or where a standard in any way is fixed in the advertisement, the right is reserved to the officer in charge to decide what, in his opinion, shall be purchased or used, and his decision shall be final. The contractor is cautioned against proceeding on his own responsibility without proper authority. All orders for material, if any be given, must be strictly filled as to sizes, quantities, etc., and deliveries in excess of the order are at the risk of the contractor as will also be any substitution for any article ordered.

8. All materials, fittings, etc., must be of the best for their respective purposes, and are to be furnished by the contractor, unless otherwise specified, and are to be of domestic production or manufacture, free from all defects.

9. The entire work to be done in the best, most substantial, and thoroughly workmanlike manner, according to the true intent and meaning of the specifications and if in any respect the specifications are not understood, or shall appear to be ambiguous or in conflict, then the true intent and meaning thereof shall be left to the decision of the officer in charge, whose decision shall be final.

10. The contractor shall at all times keep the vessel, in its every department, perfectly clean and not permit the accumulation of dirt or materials.

11. The omission or addition of a letter, word, punctuation mark, signs indicating inches ("), feet ('), and degrees (°), will in no way change the true intent, spirit, and meaning of the specifications.

12. The boat will be delivered at the wharf of the successful bidder by the Government. The estimated cost of delivering the boat and of returning it to its proper station, after repairs are completed, will be considered in making award.

13. Attention is invited to the act of Congress approved June 19, 1912, known as the eight-hour law, compliance with the terms of which will be required of the successful bidders:

An Act Limiting the hours of daily service of laborers and mechanics employed upon work done for the United States, or for any Territory, or for the District of Columbia, and for other purposes (37 Stat., 137).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every contract hereafter made to which the United States, any Territory, or the District of Columbia is a party, and every such contract made for or on behalf of the United States, or any Territory, or said District, which may require or involve the employment of laborers or mechanics shall contain a provision that no laborer or mechanic doing any part of the work contemplated by the contract, in the employ of the contractor or any subcontractor contracting for any part of said work contemplated, shall be required or permitted to work more than eight hours in any one calendar day upon such work; and every such contract shall stipulate a penalty for each violation of such provision in such contract of \$5 for each laborer or mechanic for every calendar day in which he shall be required or permitted to labor more than eight hours upon said work; and any officer or person designated as inspector of the work to be performed under any such contract, or to aid in enforcing the fulfillment thereof, shall, upon observation or investigation, forthwith report to the proper officer of the United States, or of any Territory, or of the District of Columbia, all violations of the provisions of this act directed to be made in every such contract, together with the name of each laborer or mechanic who has been required or permitted to labor in violation of such stipulation and the day of such violation, and the amount of the penalties imposed according to the stipulation in any such contract shall be directed to be withheld for the use and benefit of the United States, the District of Columbia, or the Territory contracting by the officer or person whose duty it shall be to approve the payment of the moneys due under such contract, whether the violation of the provisions of such contract is by the contractor or any subcontractor. Any contractor or subcontractor aggrieved by the withholding of any penalty as hereinbefore provided shall have the right within six months thereafter to appeal to the head of the department making the contract on behalf of the United States or the Territory, and in case of a contract made by the District of Columbia to the commissioners thereof, who shall have power to review the action imposing the penalty, and in all such appeals from such final order whereby a contractor or subcontractor may be aggrieved by the imposition of the penalty hereinbefore provided such contractor or subcontractor may within six months after decision by such head of a department or the Commissioners of the District of Columbia, file a claim in the Court of Claims, which shall have jurisdiction to hear and decide the matter in like manner as in other cases before said court.

SEC. 2. That nothing in this act shall apply to contracts for transportation by land or water, or for the transmission of intelligence, or for the purchase of supplies by the Government, whether manufactured to conform to particular specifications or not, or for such materials or articles as may usually be bought in open market, except armor and armor plate, whether made to conform to particular specifications or not, or to the construction or repair of levees or revetments necessary for protection against floods or overflows on the navigable waters of the United States: *Provided*, That all classes of work which have been, are now,

or may hereafter be performed by the Government shall, when done by contract, by individuals, firms, or corporations for or on behalf of the United States or any of the Territories or the District of Columbia, be performed in accordance with the terms and provisions of section one of this act. The President, by Executive order, may waive the provisions and stipulations in this act as to any specific contract or contracts during time of war or a time when war is imminent, and until January first, nineteen hundred and fifteen, as to any contract or contracts entered into in connection with the construction of the Isthmian Canal. No penalties shall be imposed for any violation of such provision in such contract due to any extraordinary events or conditions of manufacture, or to any emergency caused by fire, famine, or flood, by danger to life or to property, or by other extraordinary event or condition on account of which the President shall subsequently declare the violation to have been excusable. Nothing in this act shall be construed to repeal or modify the act entitled "An act relating to the limitation of the hours of daily service of laborers and mechanics employed upon the public works of the United States and of the District of Columbia," being chapter three hundred fifty-two of the laws of the fifty-second Congress, approved August first, eighteen hundred and ninety-two, as modified by the acts of Congress approved February twenty-seventh, nineteen hundred and six, and June thirtieth, nineteen hundred and six, or apply to contracts which have been or may be entered into under the provisions of appropriation acts approved prior to the passage of this act.

SEC. 3. That this act shall become effective and be in force on and after January first, nineteen hundred and thirteen.

Approved June 19, 1912.

14. No work awarded under these specifications or circular and no interest therein shall be transferred to any other party or parties.

15. All fastenings of joiner work will be of composition; no plain iron fastenings will be allowed.

16. All fresh water must be furnished by the contractor, at his own expense, and he shall remove all dirt and ashes.

17. Each proposal must be accompanied by a certified check in the sum of at least 20 per cent of the total amount of the bid, or a guaranty of equal amount, executed by two responsible persons, or by a recognized surety company, to the effect that if the proposals be accepted within 60 days from date of opening of bids, the bidder will, within 5 days after notification of acceptance, enter into formal contract and give bond, with good and sufficient sureties, for the faithful performance of the same. Unguaranteed bids will not be entertained.

A firm will not be accepted as a surety, nor will a partner be accepted as a surety for a copartner, nor for a firm of which he is a member. An officer of a corporation will not be accepted as surety for such corporation.

The bond for faithful performance of the contract will not be less than 50 per cent nor more than the amount of the contract, as the officer in charge may elect.

18. If in the course of the execution of the contract it is found necessary, in order to complete the same, to remove any existing structures, fittings, rigging, etc., on the vessel, the contractor will be required to remove and replace same with such new material as is necessary to place same in as good condition as when turned over to him, at his own expense.

19. The contract covering these repairs will contain a clause to the following effect:

"That the United States may, in the discretion of the Quartermaster General of the Army, exact a penalty of not exceeding \$..... for each and every calendar day the completion of the contract is delayed beyond the date specified for completion therein."

20. The Secretary of War has directed that the especial attention of all contractors, at the time of signing contracts, be called to the fact that it is the purpose of the War Department to exact a fulfillment of all contracts as to the time periods, and that they should understand when entering into contracts with this department that they need not do so with the expectation that they can be relieved from those conditions.

21. (Omitted.)

22. The contractor shall give his personal superintendence, or have some competent person to superintend the work at all times during working hours and to receive instructions. He shall, also, on being directed by the officer in charge, at once remove or replace any work or material defective and not in accordance with the contract, and in case of refusal to or undue delay in complying with such direction, he shall be liable for any loss or damage that may ensue, and in such case the officer in charge may cause the work to be properly done and charge the cost to the contractor. The contractor shall furnish all transportation, skilled and unskilled labor, materials, tools, apparatus, scaffolding, and utensils needful for performing the work in the best manner, according to the specifications.

23. The contractor shall remove all old and condemned materials in connection with his contract and place same on deck of the vessel or on dock, as may be directed by the officer in charge.

24. The contractor will, at his expense, when repairs are completed, if so requested, make a trial trip or dock trials, as may be required to test and determine the efficiency of his work, and then safely deliver the vessel to the Government. The contractor will pay all expenses of wharfage, etc., during the time of the repairs. Bidders will state where they propose to dock the vessel, should same be necessary.

25. The contractor will be held responsible for all damage to the vessel and her appurtenances, whether from fire, frost, or other causes, during the prosecution of the work and until the vessel is accepted. He shall be held answerable for all damages that may occur to persons, property, animals, vehicles, etc., or from collision or want of proper lighting, or from accident arising from defective scaffolding, or any negligence on the part of himself, his employees, or trespassers.

779. Memorandum of instructions for constructing quartermasters:

1. Immediately upon the receipt of plans and specifications they will be carefully examined. If any errors are discovered in them; if any discrepancies are found between plans and specifications; if the full

intent and meaning thereof are not clear; or if plan of proposed buildings does not conform to the site selected the quartermaster will report the same with his recommendations and await the instructions of the Quartermaster General before inviting bids. No changes shall be made in plans or specifications as furnished without first obtaining the approval of the Quartermaster General.

2. If sites for the buildings have not been selected and approved, the quartermaster will immediately confer with the post authorities and forward through military channels a blue print showing the most suitable location for the proposed buildings. On this blue print will be indicated the water and sewer connections for each building; also the grade of the basement or ground floor and the grade of the outlet into the main sewer will be shown.

3. When the actual locations of the buildings have been selected and approved, the quartermaster will for the information of prospective bidders, have staked out on the ground the front line of each building. One stake in each case to show the actual location of the corner of the building and have indicated thereon the finished grade line at that point.

4. Immediately upon receipt of plans and specifications, if the sites for the buildings have been approved, or as soon as such sites are determined on, the quartermaster will ascertain, by means of test pits, borings, or such other means as may be necessary, the conditions existing at each salient angle of the building as staked out on the ground. Where a sewer connection is necessary and a sewer system exists, he will also determine the elevation at which the building must be set to allow connection to the nearest available sewer line.

5. Should this examination indicate that any change in the depth or width of the foundations or in the readjustment of the grade lines, porch steps, cellar windows, down spouts, etc., is necessary, the quartermaster will immediately prepare a drawing showing in plan and elevation up to the first floor level the necessary modifications or changes from the arrangement indicated on the Quartermaster General's office blue prints. This sheet will be numbered consecutively with the Quartermaster General's office sheets and bear an inscription stating that the foundations as shown on the original sheets will be modified as shown on this extra sheet. A copy of this drawing must be sent to the office of the Quartermaster General for approval immediately on completion. After it has been returned approved it will be blue printed and one copy will be attached to each of the sets of Quartermaster General's office prints for the building. This must be done before any drawings are delivered to prospective bidders, and all bidders must be given to understand that the modifications as shown on the extra sheet will form the basis of any future contract, and that they will not be expected to depart therefrom in carrying out the work, except in case of emergency, when payment for any change will be made at unit rates.

6. The drawings as furnished will show the grade lines of the present ground and also the finished grade lines of the proposed building, and will represent the minimum depth of footings desired, and except on uneven site, or sites where unsatisfactory bearing material is found in pockets or otherwise this should be of sufficient depth and width for the satisfactory construction of the building.

7. No increase in the depth of footings, etc., will be made unless the same is absolutely necessary, but the grade lines should in all cases be modified to reduce the amount of filling or other grading work about the building to a minimum. It is not desired that the level grade line shown on the original drawings shall be maintained if a sloping grade line at the wall will result in lower bids, nor is it intended that terraces shall be made about the building in an effort to obtain a pitch of 1 foot in 20 in the surrounding surface. The specification provides that the pitch shall be not less than 1 foot in 20, and this should be increased where necessary to eliminate terraces or conform to natural grades.

8. Should it be found necessary to increase the foundations under any building after the contract has been made, such changes will be paid for in accordance with unit prices stated in the bid, and in case such payment becomes necessary the quartermaster will, as soon as the extra work is in place, forward a statement to the Quartermaster General giving an itemized estimate of the work performed, its cost, and the reason for its necessity.

9. After the award has been made, the terms of the contract and the provisions of the plans and specifications will be strictly complied with, and no change whatever will be made in them unless authority for the same has been previously obtained.

10. If it has not already been done, the quartermaster will, as soon as practicable, submit a separate estimate, with specifications, plans, and profiles, for such road and walk construction and grading as may be necessary in connection with the buildings. He will also submit an estimate, with plans, specifications, and profiles, for any extension required to water and sewer mains and for the connections thereto from the buildings.

780. When work on contracts involving the construction, repair, or alteration of public works (including vessels) does not involve a cost of more than \$500, the same may be done in an open-market purchase under section 6, paragraph 551, Army Regulations, 1913. To be properly considered an open-market purchase the work must be completed within 60 days. If more than 60 days will be required to complete same, formal contract should be made, notwithstanding the cost is more than \$500.

781. Authority given to invite proposals for construction and other work or for supplies must not be construed as authority to publish advertisements in newspapers, in the absence of special or general authority of the Secretary of War previously given the office concerned.

782. Upon completion and acceptance of construction at a military post the constructing quartermaster will turn the work over to the post commander, who will inspect it and submit to The Adjutant General of the Army, through military channels, a report as to whether the work meets all requirements. (G. O. 140, W. D., 1909.)

753. 1. In accordance with directions of the Secretary of War of February 26, 1914, based upon request of Department of Labor of February 17, 1914 (Q. M. G. O. 481000), whenever a contract is made for construction, repair, or alteration of public works (including vessels), a report must be furnished to the Department of Labor upon Q. M. C. Form No. 106d, showing details of the contract and of any subcontracts.

2. The blank forms of report, which indicate the specific information required, may be obtained by requisition upon the Quartermaster General's office, and only one number of the report need be submitted for each contract.

3. The report will be forwarded to the Quartermaster General of the Army by officers of the Quartermaster Corps for transmission to the Department of Labor. Such report should be forwarded with the contract, if practicable, but the contract will not be delayed to await the completion of the report. The report must be furnished in all cases either with the contract or as soon thereafter as practicable.

FUEL.

754. So far as possible, fuel—coal, wood, coke, charcoal, gasoline, mineral oil used for fuel, etc. (items S. S. & T. 121, 122a, 123, 128, 134, 234a, 235c, 236c, 238a, 243b), forage (item S. S. & T. 151), bedding (item S. S. & T. 154), and mineral oil for lighting (item S. S. & T. 122a) will be purchased under contract, as provided in paragraph 557, Army Regulations, 1913, for which purpose specific apportionments will be made, based upon awards of contracts made by department and other quartermasters, an abstract of which will be forwarded to the Quartermaster General when awards are made.

Wood for fuel is purchased by the cord of 128 cubic feet. It is usually cut in lengths of 4 feet, and therefore a pile 4 feet wide, 4 feet high, and 8 feet long, if properly piled, contains a cubic cord. When receiving wood care should be taken to see that it is properly piled so that open spaces are normal. If the wood is crooked and can not be piled so that open spaces are normal, a proper deduction should be made. The pile will be measured and proper deduction made for any shortage. The bridge rail marked in feet will be found very convenient for measuring purposes in the field.

Sampling of domestic sizes of anthracite coal for British thermal-unit analysis as basis for payment is not practicable, owing to the difficulty of blending such large lumps satisfactorily; furthermore, the uniformity in character of these large sizes makes sampling much less important than for other coals.

Samples, when required, shall be collected and prepared in accordance with method prescribed in "Appendix A—Method of Sampling Coal Deliveries" and "Specifications for Coal for the Army Stations in the United States, February, 1916." Q. M. C. Forms A and B are used for submitting bids.

The following instructions appear in Appendix A, Method of Sampling Coal Deliveries:

Coals purchased as far as practicable on what is known as the British thermal unit basis. The purchase of the above-named supplies applies particularly to the duties of a post quartermaster and to a considerable extent to the quartermaster of a permanent or semipermanent camp when the probable needs of the camp justify the purchase of such supplies under contract. Under conditions where the making of a contract would be impossible or impracticable, as for a small camp or camps of brief duration, fuel and the other supplies mentioned above should be obtained by open-market purchase, carefully observing the policy of obtaining competition among the dealers and other laws and regulations relating to purchases. For deliveries of coal of 50 tons or less, sampling is discretionary, even if it has been purchased under the British thermal unit basis. Where coal has been purchased in small lots on other specifications to which the British thermal unit system can not apply, acceptance and rejection of the delivery should be based on the understanding under which the transaction is made.

When coals are purchased on the British thermal unit basis it becomes necessary to carefully collect samples of deliveries in order to ascertain the payment to which the contractor is entitled. The contractor shall have the privilege of having a representative present to witness the collection and preparation of the sample to be forwarded to the laboratory. Samples shall be collected and prepared in accordance with the following method:

As payment for bituminous coal, small sizes of anthracite, and briquets is to be based upon the quality as shown by analyses of representative samples, it is imperative that every sample be collected and prepared carefully and conscientiously and in strict accordance with the method agreed upon herein, for if the sampling is improperly done, a determined price based on the analysis will be in error, and it may be impossible or impracticable to take another sample; but if an analysis is in error, another analysis can easily be made of the original sample.

Gross samples of the quantities designated herein must be taken whether the coal to be sampled consists of a few tons or several hundred tons, because of the following cardinal principle in sampling coal that must be recognized and understood: The effect of the chance inclusion or exclusion of too many or too few pieces of slate or other impurities in what or from what would otherwise have been a representative sample will cause the analysis to be in error accordingly, regardless of the tonnage sampled. For example, the chance inclusion or exclusion of 10 pounds too much or too little of impurities in or from an otherwise representative sample of 100 pounds would cause the analysis to show an error in ash content and in heat units of approximately 10 per cent, whereas for a 1,000-pound sample the effect would be approximately only 1 per cent, the effect being the same whether the samples collected from a 1-ton lot or from a lot consisting of several hundred tons.

The coal shall be sampled when it is being loaded into or unloaded from railroad cars, ships, barges, or wagons, or when discharged from supply bins, or from industrial railway cars, or grab buckets, or from the coal-conveying equipment, as the case may be.

To collect samples, a shovel or specially designed tool or mechanical means shall be used for taking equal portions or increments of sufficient size to include the largest pieces of coal and impurities. For slack or small sizes of anthracite increments as small as 5 to 10 pounds may be taken, but for run-of-mine or lump-coal increments should be at least 10 to 30 pounds.

The increments shall be regularly and systematically collected, so that the entire quantity of coal sampled will be represented proportionately in the gross sample, and with such frequency that a gross sample of the required amount shall be collected. The standard gross sample shall not be less than 1,000 pounds, except that for slack coal and small sizes of anthracite in which the impurities do not exist in abnormal quantities or in pieces larger than three-quarters of an inch a gross sample of approximately 500 pounds shall be considered sufficient. If the coal contains an unusual amount of impurities, such as slate, and if the pieces of such impurities are very large, a gross sample of 1,500 pounds or more shall be collected. The gross sample should contain the same proportion of lump coal, fine coal, and impurities as is contained in the coal sampled. Provision should be made for the preservation of the integrity of the sample.

A gross sample shall be taken for each 500 tons or less delivered on any order or during the period for which payment is to be made.

After the gross sample has been collected, it shall be systematically crushed, mixed, and reduced in quantity to convenient size for transmittal to the laboratory. The sample may be crushed by hand or by any mechanical means, but under such conditions as shall prevent loss or the accidental admixture of foreign matter. The pieces of coal or briquets and impurities shall be crushed to sizes not greater in any dimension than the sizes indicated in the table below before each reduction of the sample into two approximately equal parts:

Largest size of coal and impurities allowable in sample before division.		Weight of sample to be divided.
		Pounds.
1-inch		1,000
$\frac{3}{4}$ -inch		500
$\frac{1}{2}$ -inch		250
$\frac{3}{8}$ -inch		125
$\frac{1}{4}$ -inch		60
$\frac{1}{8}$ -inch or 4-mesh screen		30

¹Or more.

The progressive reduction in the weight of the sample to the quantities indicated in the table shall be done by the following methods:

The following method of reducing the gross sample shall be repeated until it is reduced to approximately 250 pounds; and care shall be observed before each reduction in quantity that the sample has been crushed to the fineness prescribed in the table above.

The crushed coal shall be shoveled into a conical pile and then formed into a long pile in the following manner:

The sampler shall take a shovelful of coal from the conical pile and spread it out in a straight line having a width equal to the width of the shovel and of a length from 5 to 10 feet. His next shovelful shall be spread directly over the top of the first shovelful, but in the opposite direction, and so on back and forth, the pile being occasionally flattened until all the coal has been formed into one long pile. The sampler shall then discard half of this pile, proceeding as follows:

Beginning on one side of the pile, at either end, and shoveling from the bottom of the pile the sampler shall take one shovelful and set it aside; advance along the side of the pile a distance equal to the width of the shovel, and at this place take a second shovelful and discard it; again advancing in the same direction one shovel width, he shall take a third shovelful and add it to the first, the fourth to be taken in a like manner and discarded, the fifth retained, and so on, the sampler advancing always in the same direction around the pile so that its size will be gradually reduced in a uniform manner. When the pile is removed, about half of the original quantity of coal should be contained in the new pile formed by the alternate shovelfuls, which have been retained.

After the gross sample has been reduced by the above method to approximately 250 pounds, further reduction in quantity shall be by the quartering method. Before each quartering, the sample shall be crushed to the fineness prescribed in the table.

Quantities of 125 to 250 pounds shall be thoroughly mixed and then shoveled into a new conical pile by depositing each shovelful of coal on top of the preceding one; quantities less than 125 pounds shall be placed on a suitable cloth, measuring about 6 by 8 feet, mixed by raising first one end of the cloth and then the other, so as to roll the coal back and forth, and after being thoroughly mixed shall be formed into a conical pile by gathering together the four corners of the cloth. The quartering of the conical pile shall be done as follows:

The cone shall be flattened, its apex being pressed down with a shovel or board, so that after the pile has been quartered each quarter will contain the material originally in it. The flattened mass, which shall be of uniform thickness and diameter, shall then be marked into quarters by two lines that intersect at right angles directly under a point corresponding to the apex of the original cone. The diagonally opposite quarters

shall then be shoveled away and discarded and the space that they occupied brushed clean. The coal remaining shall be successively crushed, mixed, coned, and quartered until two opposite quarters shall equal approximately 10 pounds of $\frac{1}{8}$ -inch or 4-mesh size. This 10-pound quantity shall be divided into two equal parts and each part shall be placed in a container suitable for transportation and shall bear an unbroken seal. One of the samples shall be forwarded by the officer in charge to the Bureau of Mines, Department of the Interior, for analysis, and the other shall be held in reserve by the officer in charge. Should the sample forwarded be lost or damaged in transit, then the reserve sample shall be forwarded.

Only such mechanical means as will give equally representative samples shall be used in substitution for the hand method of preparation herein specified.

If the accumulation of a sample extends over any considerable period of time, what would otherwise be a gross sample may be worked down in successive stages to samples of a size suitable for transmittal to the laboratory, and these fractional samples may be analyzed and the several analyses averaged, or the several samples may later be mixed at the place of sampling or in the laboratory and reduced to one sample, one analysis being made. In the averaging of analyses or in the mixing of the several samples weights shall be used proportionate to the tonnages which the fractional samples represent.

In the reduction of the gross sample to the sample for transmittal to the laboratory the gross sample may unavoidably lose moisture. To determine the moisture content in the coal delivered, a separate special moisture sample may be taken. This special moisture sample shall be taken so as to represent the coal with respect to the moisture contained at time of weighing.

The special moisture sample shall weigh approximately 100 pounds, and shall be accumulated by placing in a waterproof receptacle with a tight-fitting and waterproof lid small equal parts of the freshly taken increments of the gross sample, or they may be collected separately and independently of the gross sample. The accumulated moisture sample shall be rapidly crushed and reduced mechanically or by hand to about a 5-pound quantity, which shall be immediately placed in a container and sealed air-tight and forwarded to the laboratory. If prepared by hand, it shall be rapidly crushed so that no pieces of coal or impurities are larger than one-half inch, and it shall be rapidly reduced by the "quartering" method on a cloth to the 5-pound quantity.

The collection of special moisture samples shall be discretionary with the Government. If special moisture samples are not taken, the moisture determined for the gross sample shall govern, provided the gross sample shall be taken so as to represent the coal with respect to the moisture contained at the time of weighing, otherwise the moisture determined shall be waived.

A special moisture sample may be taken from any one railroad car or cars, or from part of a delivery, if, in the opinion of the Government, said car or cars or said part of delivery contains moisture in excess of the amount guaranteed by the contractor, and should the moisture content of this special sample be in excess of the moisture content guaranteed by the contractor, then the Government shall have the right to make a reduction in price in accordance with this paragraph for the car or cars or the part of the delivery sampled, and this correction shall in no wise affect the moisture correction for other railroad cars or parts of the delivery that may be sampled, or the correction that shall apply for variations of ash and heating value as determined for the delivery or order. The special moisture sample shall be used for no other purpose than for determining moisture content, and the moisture content so determined shall be considered as final.

The following conditions appear in Specifications for Coal for the Army Stations in the United States, February, 1916: The samples shall be immediately forwarded to the Bureau of Mines, Department of the Interior, Washington, D. C., and they shall be analyzed and tested in accordance with the method recommended by the American Chemical Society and by the use of a bomb calorimeter. Such analyses and tests shall be made at no cost to the contractor. The results shall be reported by the Bureau of Mines to the post quartermaster in not more than 15 days after the receipt of the sample; if more than one sample is received from the same delivery, the 15 days shall date from the receipt of the last sample taken.

Cans and cards for samples will be obtained on direct application to the Bureau of Mines, Washington, D. C.

Bituminous, pea, and buckwheat sizes of anthracite and briquets.—The coal must be a good coal (of size and kind advertised or contracted for), and must be adapted for successful use in the particular furnace and boiler equipment.

Bidders are required to specify the coal offered in terms of moisture, "as received"; ash, volatile matter, sulphur, and the British thermal units, "dry coal." Such values become the standards for the coal of the successful bidder. In addition, the bidders are required to give the trade name of the coal offered, the name or other designation of coal bed, name of mine or mines, location of mine or mines (town, county, and State), railroad on which mine or mines are located, and name of operator of mine or mines. This information shall be furnished in spaces provided on Form A. Bids on briquets will contain the information specified in this paragraph so far as applicable to that class of fuel.

Bids not supplying the foregoing information may be considered informal and rejected.

Coal of the description and analysis specified is known as the contract grade. Bidders are cautioned against specifying higher standards than can be maintained, for to do so will result in deductions in price and may result in the rejection of delivered coal or cancellation of the contract. In this connection it should be recognized that the small "mine samples" usually indicate a coal of higher economic value than that actually delivered in carload lots, because of the care taken to separate extraneous matter from the coal in the "mine samples."

In determining the award of a contract, consideration will be given to the quality of the coal (expressed in terms of moisture in coal "as received," of ash in "dry coal," and British thermal units in "dry

coal") offered by the respective bidders, to the operating results obtained on the same and similar coals on previous contracts or by test, as well as to the price per ton.

Bids may be rejected from further consideration if they offer coals regarding which the Government has information that they possess unsuitable physical characteristics or excess volatile matter or sulphur or ash contents, or that they are unsatisfactory because of clinkering or excessive refuse, or because of having failed to meet the requirements of city smoke ordinances, or for other cause that would indicate that they are of a character or quality that the Government considers unsuited for use in its storage space or in its power-plant furnace equipment.

In order to compare bids as to the quality of the coal offered, all proposals shall be adjusted to a common basis. The method used shall be to merge the four variables—moisture content, ash content, heating value, and price bid per ton—into one figure, the cost of 1,000,000 British thermal units. The procedure under this method shall be as follows:

(a) All bids shall be reduced to a common basis with respect to moisture by dividing the price quoted in each bid by the difference between 100 per cent and the percentage of moisture guaranteed in the bid. The adjusted bids shall be figured to the nearest tenth of a cent.

(b) The bids shall be adjusted to the same ash percentage by selecting as the standard the proposal that offers coal containing the lowest percentage of ash. The difference in ash content between any given bid and this standard shall be divided by 2 and the price in such bid, adjusted in accordance with the above, multiplied by the quotient. The result shall be added to the above adjusted price. The adjusted bids shall be figured to the nearest tenth of a cent.

(c) On the basis of the adjusted price, allowance shall then be made for the varying heat values by computing the cost of 1,000,000 British thermal units for each coal offered. This determination shall be made by multiplying the price per ton adjusted for moisture and ash contents by 1,000,000 and dividing the result by the product of 2,000, multiplied by the number of British thermal units guaranteed.

After the elimination of undesirable bids, the selection of the lowest bid of the remaining bids on the basis of the cost per million British thermal units may be considered by the Government as a tentative award only, the Government reserving the right to have practical service test or tests made under the direction of the Bureau of Mines, the results to determine the final award of contract. The interested bidder or his authorized representative may be present at such test.

It is understood that coal containing 3 per cent more moisture, or 4 per cent more ash, or 3 per cent more volatile matter, or 1 per cent more sulphur, or 4 per cent fewer British thermal units, than the specified guarantees as the standards for the coal hereunder contracted for, or if coal is furnished from mine or mines other than herein specified by the contractor, unless upon the written permission of the Government, shall be considered subject to rejection, and the Government may, at its option, either accept or reject the same. Should the Government have consumed a part of such coal subject to rejection, such consumption shall not impair the Government's right to cause the contractor to remove the coal remaining of the delivery subject to rejection.

It is agreed that if the contractor furnishes coal in three consecutive deliveries, or in case more than 20 per cent of the amount of the coal delivered to any date during the life of this contract which contains 3 per cent more moisture, or 2 per cent more ash, or 3 per cent more volatile matter, or 1 per cent more sulphur, or 2 per cent fewer British thermal units than the specified guarantees as the standards for the coal contracted for, or if coal is furnished from mine or mines other than specified, unless upon the written permission of the Government, then the contract may, at the option of the Government, be terminated, or the Government may, at its option, purchase coal in the open market until it may become satisfied that the contractor can furnish coal equal to the standards guaranteed, and the Government shall have the right to charge against the contractor any excess in price of coal so purchased over the corrected price which would have been paid to the contractor had the coal been delivered by him.

The contractor shall be required to remove, without cost to the Government, within a reasonable time after notification, coal which has been rejected by the Government. Should the contractor not remove rejected coal within the said reasonable time, the Government shall then be at liberty to have the said coal removed from its premises and charge any and all costs incidental to its removal against the account of the contractor, and to deduct the cost thereof from any money then due or thereafter to become due to the contractor.

The Government hereby agrees to pay the contractor within 30 days after the completion of an order or delivery for each ton of 2,000 pounds of coal delivered and accepted in accordance with all the terms of this contract, the price per ton determined by taking the analysis of the sample, or the average of the analyses of the samples, if more than one sample is analyzed, collected from the coal delivered upon the basis of the price herein named, adjusted as follows for variations in heating value, ash, and moisture from the standards guaranteed herein by the contractor:

(a) Considering the coal on a "dry-coal" basis, no adjustment in price shall be made for variations of 2 per cent or less in the number of British thermal units from the guaranteed standard. When the variation in heat units exceeds 2 per cent of the guaranteed standard, the adjustment shall be a proportional one and shall be determined by the following formula:

B. t. u. delivered ("dry-coal" basis)
 B. t. u. ("dry-coal" basis) specified in contract \times bid price = price resulting for B. t. u. variation from the

standard. The adjusted price shall be figured to the nearest tenth of a cent.

As an example, for coal delivered on a contract guaranteeing 14,000 British thermal units on a "dry-coal" basis at a bid price of \$3 per ton showing by calorific test results varying between 13,720 and 14,280 British thermal units, there would be no price adjustment. If, however, by way of further example the delivered coal shows by calorific test 14,850 British thermal units on a "dry-coal" basis, the price for this variation from the contract guaranty would be, by substitution in the formula—

$$\frac{14,850}{14,000} \times \$3 = \$3.075.$$

(b) No adjustment in price shall be made for variations of 2 per cent or less below or above the guaranteed percentage of ash on the "dry-coal" basis. When the variation exceeds 2 per cent the adjustment in price shall be determined as follows:

The difference between the ash content by analysis and the ash content guaranteed shall be divided by 2 and the quotient shall be multiplied by the bid price, and the result shall be added to or deducted from the British thermal units adjusted price or the bid price, if there is no British thermal unit adjustment, according to whether the ash content by analysis is below or above the percentage guaranteed. The adjustment for ash content shall be figured to the nearest tenth of a cent.

As an example of the method of determining the adjustment in cents per ton for coal containing an ash content varying by more than 2 per cent from the standard, consider that coal for which the above-mentioned heat-unit adjustment is to be made has been delivered on a contract guaranteeing 10 per cent ash and shows by analysis an ash content of 7.50 per cent, the adjustment in price would be determined as follows:

The difference between 10 and 7.50, which is 2.50, would be divided by 2, and the quotient of 1.25 multiplied by \$3, resulting in an adjustment of 3.7 cents per ton, which in this case would be an addition. The price after adjustment for the variations in heating value and ash content would be \$3.075 plus \$0.037, or \$3.112.

(c) The price shall be further adjusted for moisture content in excess of the amount guaranteed by the contractor, the deduction being determined by multiplying the price bid by the percentage of moisture in excess of the amount guaranteed. The deduction shall be figured to the nearest tenth of a cent.

As an example, consider the coal for which the above-mentioned heat-unit and ash adjustments are to be made, and as having been delivered on a contract guaranteeing 3 per cent moisture, and that the coal shows by analysis 4.58 per cent moisture, then the bid price would be multiplied by 1.58 (representing excess moisture), giving 4.7 cents as the deduction per ton. The price to be paid per ton for the coal would then be \$3.112, less \$0.047, or \$3.065.

If coal on visual inspection by the quartermaster appears to meet the contractor's guarantees, the quartermaster shall have the right, immediately on the completion of an order, to make payment on 80 per cent of the amount of the bill, based on the tonnage delivered and at the bid price per ton. The 10 per cent withheld is to cover any deduction on account of the delivery of coal which on analysis and test is subject to an adjustment in price. If the 10 per cent withheld should not be sufficient to cover the deduction, then the amount due the Government may be taken from any money thereafter to become due to the contractor, or may be collected from the sureties. Because of the distance of the post from the laboratory, requiring several days for the transmittal of samples and the return of analytical report, because of loss of the original sample, necessitating the forwarding of the reserve sample, or for any other reasons which would result in delayed payment, should such be withheld until receipt of analytical report, the quartermaster may, as circumstances warrant in his opinion, exercise the foregoing right.

Anthracite (domestic sizes) coal.—The coal must be best quality, fresh mined, well screened, practically free from dirt, must not contain undue percentages of moisture, slate, or bone, or of coal of smaller sizes, and must equal in quality and preparation the best anthracite coal produced.

The bidder shall be required to specify the commercial name of the coal, name or other designation of coal bed or beds, the name and location of colliery or collieries producing the coal, the name and address of the operator, and the railroad upon which the colliery or collieries are located. This information to be given in spaces provided on Form B.

Bids will be considered on each item separately, and in determining the award of the contract consideration shall be given to the results obtained with coals furnished on previous Government contracts by the respective bidders, as well as to the price per ton.

If the percentage of bone, dirt, slate, or smaller sizes in a delivery exceeds the percentage required by the best preparation, or if the given coal fails to give satisfactory results because of excessive clinkering or excessive ash-pit refuse, it shall be subject to rejection, and the Government shall have the right to cause the contractor to remove such coal at no cost to the Government. The Government may then purchase coal in the open market and make charge against the contractor for the excess in cost of coal so purchased.

If it is impracticable for the Government to cause the contractor to remove coal that produces excessive ash-pit refuse, samples may be taken during the consumption of such coal, provided not more than 50 per cent of the delivery had been consumed, and if on analysis the ash content on the "dry-coal" basis is equal to or greater than the following percentages for the respective sizes of coal, 10 per cent of the price

of the delivery in question shall be deducted from any money due or that may thereafter be due the contractor:

Size of coal.	Ash in dry coal.	Size of coal.	Ash in dry coal.
	<i>Per cent.</i>		<i>Per cent.</i>
Furnace.....	14	Stove.....	16
Egg.....	15	Chestnut.....	18

The Government Inspector will not accept coal if, in his opinion, on visual inspection, it is subject to rejection or if it contains an undue percentage of moisture, and he shall have the right to refuse to accept coal from a source other than that specified by the bidder on Form B, unless the contractor may have received permission from the Government to substitute said coal.

If the contractor furnishes coal in three consecutive deliveries, or in case 20 per cent of the amount of the coal delivered to any date during the life of the contract is, in the opinion of the Government, subject to rejection, then the contract may, at the option of the Government, be terminated by giving notice in writing to that effect to the contractor, and the contractor and his sureties shall be liable for the excess cost of coal purchased during the remainder of the fiscal year.

Payment shall be made within 30 days after the completion of an order and shall be based on the contract price, provided the coal is not subject to rejection.

735. Immediately after the coal has been accepted and weighed, the quantities received will be taken up on Q. M. C. Form 210 and the amounts thus taken up posted to the property account as a debit to the quartermaster rendering the property account. In no case will the account for coal be deferred until receipt of report of test by the Bureau of Mines.

LAND.

736. Land shall not be purchased for the United States except under an act of Congress authorizing the purchase, nor shall public money be expended for the erection of armories, arsenals, forts, fortifications, or permanent buildings of any description thereon, until the written opinion of the Attorney General shall have been obtained announcing the validity of the title thereof in the Government, nor, if the land be within any State, until jurisdiction over it shall have been ceded to the United States by the legislature of the State, or such cession of jurisdiction shall have been expressly waived by Congress. (A. R. 704, 1912.)

737. No money shall be paid nor contracts made for payment for any site for a public building in excess of the amount specifically appropriated therefor. (Act Mar. 3, 1875; 18 Stat. L., 371.)

738. It is necessary for the department to often acquire rights of way or easements over the property of others, generally by purchase. It is not necessary to have the Department of Justice pass upon the title to these rights, nor is an abstract of title necessary. The purchasing officer is required, however, to satisfy himself as to the sufficiency of the title.

739. During recent years land purchased in the Philippine Islands by the Quartermaster Corps (under direction of the department commander) has been paid for out of the appropriation "Barracks and quarters, Philippine Islands," which has contained an item for this purpose.

790. After an appropriation is made by Congress for the purchase of a tract of land, the authority of the Secretary of War to make the purchase, and his approval of the price or prices to be paid therefor, should first be obtained before entering into an agreement with the owner or owners to purchase. A letter is then written by the Secretary of War to the Attorney General, requesting him to instruct the proper United States attorney in the vicinity of the land desired to cooperate with the quartermaster designated to make the purchase in procuring the necessary title papers, etc., and in the institution and prosecution of condemnation proceedings if the owners refuse to agree to a reasonable price or can not furnish clear title. A copy of the instructions, etc., sent to the quartermaster, may be inclosed for the information of the United States attorney. The quartermaster at the post or department designated to carry on the negotiations is then directed to procure the necessary abstracts of title and deeds covering the land to be purchased and to forward the same, together with report of the United States attorney relative to the titles, to this office, with a view to reference to the Attorney General for examination, as section 355, Revised Statutes, requires that the Attorney General shall pass upon the validity of title before payment is made. He is also directed to furnish for the information of the Attorney General a correct map showing the property being acquired.

The owners of the land are required to furnish, at their own expense, abstracts of title to the tracts being acquired whenever this obligation can properly be placed upon them, as, when made an obligation under options for purchase; otherwise it is incumbent upon the Government to procure, at its own expense, such abstracts as may be found necessary. The cost of procuring abstracts when paid for by the Government and when the land is being acquired by purchase, of recording deeds, of obtaining certified copies of decrees in condemnation proceedings, etc., is charged to and paid from the appropriation for the land if funds thereunder are available; otherwise these expenses are charged to the appropriation for incidental expenses. As to the character of the services required in making the abstracts of title (but limited

strictly to such work) and as to what the abstract consists of, the following is quoted from the decision of the Comptroller of the Treasury of August 23, 1899 (6 Comp., 133):

"An abstract of title to a piece of real estate is merely a brief statement of what deeds, mortgages, liens of all kinds, judgments, wills, partitions, and all other instruments or facts, whether of record or not of record, relating to the same which will enable an attorney or counsel upon such abstracts to decide as to the state or validity of the title. It is peculiarly copy work. The character of the work is not legal services within the meaning of section 189, Revised Statutes."

On approval by the Attorney General the papers are returned by the Quartermaster General to the quartermaster, first, for the necessary action in any particular that may require correction, and, secondly, for payment for the property and recording of the deed. After recording the deed, that instrument, together with all other papers pertaining to the transaction, is returned to the Quartermaster General for file in the office of the Judge Advocate General.

When a quartermaster has received instructions regarding the purchase of any land, he must be very careful not to incur obligations by which the appropriation will be exceeded. He can not engage legal services as the law prohibits the heads of department, other than the Attorney General, from employing attorneys or counsel at the expense of the United States. The rulings of the accounting officers are against payment by the War Department of the expenses of the United States attorney, or assistant, or employees under him; and it is further held that as condemnation matters are legal proceedings, the necessary expenses therefor (including the cost of any abstracts of title pertaining to the lands to be acquired in that manner, required for the information of the United States attorney and of any surveys which he may find necessary) are chargeable to the appropriations of the Department of Justice. After all proceedings are completed he may obtain from the clerk of the court, paying proper fees charged by him, certified copies of the decrees, etc., needed to show the title in the United States.

In cases where in the past owners have declined to turn over the deed for the purpose of forwarding the same to the Attorney General for his examination and approval before payment was made, an exact copy of the deed, together with the abstracts, etc., was submitted to the Attorney General instead, and this method may be followed by quartermasters in case any of the owners of land to be purchased refuse to turn over the deed for that purpose before receiving payment. When the Attorney General returns the copy with the information that a deed in exact accordance therewith will be satisfactory and the United States attorney certifies that all the requirements of the Attorney General and the law respecting the purchase have been complied with, settlement may be made upon delivery to the quartermaster of the original deed. In such cases, however, payment must not be made until the original deed has again been carefully examined and compared with the copy approved by the Attorney General to see that they agree in every particular, and this examination and comparison should be made both by the quartermaster and the United States attorney.

A voucher for the purchase of land is prepared in the same general manner as for any ordinary purpose. War Department standard forms Nos. 330, 330a, and 330b are used. A description of the land on the voucher must be the same as that given in the deed. The following certificate must be placed on the voucher immediately following the description of the land:

"I hereby certify that all requirements of the Attorney General and the law respecting the purchase of land described above have been complied with and that full and clear title to the said property is now vested in the United States.

".....
".....

"Approved:

".....

Secretary of War."

If there is not room on the paper for the description of the land and the certificate, extra sheets to that form are used. A copy of the opinion of the Attorney General as to title must accompany the voucher.

PRINTING.

791. No part of the appropriations for the Quartermaster Corps shall be expended on printing unless the same shall be done at the Government Printing Office, or by contract after due notice and competition, except in such cases as the emergency will not admit of the giving notice of competition, and in cases where it is impracticable to have the necessary printing done by contract, the same may be done, with the approval of the Secretary of War, by the purchase of material and hire of the necessary labor for the purpose. (Act Mar. 4, 1915; Bull. 12, W. D., 1915. See also annual appropriation acts.)

792. The printing required at the several department, brigade, and district headquarters will be executed under contract, 30 days' notice, when practicable, being given of the opening of proposals. Bids will be invited and contracts made in accordance with the form of proposal and circular of instructions furnished by the Quartermaster General. The period of the contract will not extend beyond the end of the fiscal year in which made, and the contract will be submitted to the department commander concerned for the scrutiny required by paragraph 751, Army Regulations, 1913. (A. R. 510, 1913, as changed by C. A. R. 41, 1916.)

793. Vouchers covering bills for printing for department, brigade, and district headquarters and for printing done in foreign countries near the Philippine Islands will, prior to payment, be submitted for

approval to the department commander concerned. They will be made out on the prescribed forms and forwarded in accordance with instructions printed thereon. (A. R. 511, 1913.)

794. Printed letter and note heads for department, brigade, and district headquarters will contain the designation of the headquarters; the office to which the correspondence pertains; post-office address; blank date; on left margin the words "From," "To," and "Subject;" margin marks; and in the upper left corner a brief request for reference to the file number in making reply. Those for posts, regiments, and schools of instruction will contain the designation of the post, regiment, or school; post-office address; blank date; on left margin the words "From," "To," and "Subject;" margin marks; and in the upper left corner a brief request for reference to the file number in making reply. Names of officers or other persons, telephone numbers, or any other printing except such as described above, will not be printed on letter or note heads for use in any branch of the military service without prior authority therefor in writing from the Secretary of War. (A. R. 512, 1913.)

In the future no account for letterheads, noteheads, or envelopes which are embossed, lithographed, or printed from any other form of plate except stereotype or electrotype will be allowed. (Ind. of Assistant and Chief Clerk, War Department, dated November 24, 1914—26581—O. Q. M. G., 219.21.)

795. Necessary printing not covered by contracts will, as far as practicable, be secured after competition, or under written proposal and acceptance, awards being made to the lowest responsible bidders. All vouchers covering the service will, prior to payment, be submitted to the assistant and chief clerk of the War Department, except that in cases originating in the jurisdiction of a department commander they will be forwarded to the department commander concerned for approval, accompanied by the original proposal and acceptance. (A. R. 513, 1913, as changed by C. A. R. 41, 1916.)

796. Officers, as a rule, will obtain all blank forms, blank books, etc., by requisition upon the heads of the proper staff departments. Department commanders will furnish to officers in their jurisdiction charged with the securing of job printing the necessary blanks for compliance with these regulations. (A. R. 514, 1913.)

797. For the purpose of securing uniformity, convenience, and economy in printing, hereafter specifications for construction work will, when the printing thereof is authorized, be printed in pamphlet form, using the same size page (8 by 7½ inches) and type as are used in general orders.

Paragraphs will be numbered consecutively. The outside page will be used as a cover and a brief of the specifications will be printed thereon.

The paper used will be such as will admit of interlinations with a pen.

798. The following is an extract from Q. M. C. Form 110, "Articles of agreement for printing":

1. That the contractor.... shall furnish the necessary material and skilled labor to do promptly all printing and ruling, and furnish the paper and cardboard for same that may be required at....., during the fiscal year commencing July 1, 19...., and ending June 30, 19...., in a good, substantial, workmanlike, and satisfactory manner.

2. The following are the names and sizes (inside of chase) of the presses which the contractor.... will furnish for the work, one press to be at least 12 by 18 inches, viz:

.....

3. The contractor.... must be prepared to keep the office open and ready for work from a. m. until p. m. daily, Sundays and legal holidays excepted, and if emergencies arise requiring work at other hours, upon being so notified, to promptly comply, and to furnish proof and finish work without delay, so as not to retard public business.

4. That for and in consideration of the faithful performance of the stipulations of this agreement, the contractor.... shall be paid at the office of or by an officer designated by him, in the funds furnished for the purpose by the United States, as follows:

Composition, per thousand "ems,"

Presswork or perforating, per token of 250 impressions, or fraction thereof,

Punching, per hundred or fraction thereof,

Special work, including composition and presswork complete—

Letter and note headings and envelopes (special-order blanks, telegram headings, wrappers, etc., not classed as special work)—For first 100 or less,; for subsequent 100,

Ruling:

One time 100 sheets or less,	One time each additional 100 sheets,
Two times 100 sheets or less,	Two times each additional 100 sheets,
Three times 100 sheets or less,	Three times each additional 100 sheets,
Four times 100 sheets or less,	Four times each additional 100 sheets,
Five times 100 sheets or less,	Five times each additional 100 sheets,
Six times 100 sheets or less,	Six times each additional 100 sheets,
Seven times 100 sheets or less,	Seven times each additional 100 sheets,
Eight times 100 sheets or less,	Eight times each additional 100 sheets,
Nine times 100 sheets or less,	Nine times each additional 100 sheets,
Ten times 100 sheets or less,	Ten times each additional 100 sheets,
Eleven times 100 sheets or less,	Eleven times each additional 100 sheets,
Twelve times 100 sheets or less,	Twelve times each additional 100 sheets,

Paper:

Sample No.	Name, quality, etc.	Weight.	Dimension.	Price per ream of 500 sheets.
		Pounds.	Inches.	
	Flat letter	12	10½ x 16	
	Flat cap	16	13 x 17	
	Double cap	32	17 x 28	
	Demy	24	16 x 21	
	Double folio	40	22 x 34	
		(*)	(*)	
		(*)	(*)	
		(*)	(*)	
	Bond		17 x 28	
	Book, enamel		20 x 24	
	Book, white or cream	45	24 x 38	
	Cover paper, any color	48	20 x 25	
		(*)	(*)	
		(*)	(*)	
		(*)	(*)	

*In case additional paper is mentioned, the weight and dimensions of same must be stated.

Cardboard:

Each sheet, dimension 22 by 28 inches—Three-ply, cents; four-ply cents; six-ply, cents.

The above prices to include cutting, folding, pasting, and stitching, or fasteners when work of that character is required in connection with the proper shaping of printed matter.

5. *Blank pages.*—Composition will be allowed on blank pages only where the pages intervene between other pages containing printed matter. No allowance will be made for composition on blank pages where the book, specification, or pamphlet is printed only on one side of each sheet.

6. The body type of the series of special orders, general orders, general court-martial orders, circulars, and memorandums, except the necessary tabular work, quotations, etc., to be in 8 point (or brevier), single leaded, with leads no thicker than 6 to pica, and 32 "ems" wide. Two leads may be used between the numbered "extracts" of special orders, and before and after headlines and between each of the lines of the head and foot of orders, etc. When blank space appears for the signature of the officer after the line containing the word "official," and before the line giving rank, etc., it must not exceed three-fourths of an inch. When practicable the first page must not be sunk more than one-half inch below the top of the succeeding pages. When more than one page is necessary on a single order, circular, or memorandum, the standard length of the pages must be at least 58 "ems" 8 point (or brevier), so that no unnecessary pages will be added. The indexes to be in nonpareil, solid.

7. In the printing of contracts, proposals, blank forms of books, labels, and memorandums, where little or no change in composition is made after the first form is printed, in order to supply an additional page or pages for the same job or copies of similar forms, contracts, etc., only a fair compensation for the extra composition (in addition to the extra presswork and paper) will be allowed, the composition to be plainly marked in "ems" on each job.

8. Proofs of all work must be submitted by the contractor before the final printing, and all necessary corrections made without charge. When a charge is made for a correction or alteration in a revise, line for line may be charged for each line in which alterations or corrections are made. Corrections or alterations necessitating the overrunning of a line or lines may be charged at the rate of a line for each line over-run, but must not exceed the contract price for composition. If the composition be classed as double price, price and a half, etc., that rate may be charged. Proofs of such corrections or alterations must accompany bills for audit or no allowance will be made.

9. *Presswork.*—A token consists of 250 impressions, and where the press on hand is large enough to print with one impression two or more pages of the job or book form the allowances for presswork will be in accordance therewith, viz: One impression only for each copy of a job, etc., regardless of the number of pages that can be properly placed at one time on the largest press named in the contract, printed and cut to suit the purpose required.

10. *Mode of measurement.*—All type will be measured on the point system, unless otherwise specified in the contract. When the composition is classed as double price, price and a half, etc., it will be so measured. All titles, briefs, indorsements, and other additions of a similar nature on the back or front of job work other than book, such as contracts, specifications, leases, proposals, blank forms, etc., will be measured both as to the kind of type, length, and width in accordance with the type in which they are set.

11. In cases like the series of orders, where a page of the order is changed for the "official signature," only the composition on that page and the extra presswork on the form will be allowed.

12. No allowance will be made for machine ruling when used in lieu of printed ruling.

13. No extra charge to be made for work required to be printed in copying ink.

14. That in the performance of this contract the said contractor shall not, directly or indirectly, employ any person undergoing sentence of imprisonment at hard labor which may have been imposed by a court

of any State, Territory, or municipality having criminal jurisdiction, nor permit such employment by any person furnishing labor or materials to said contractor.... in fulfillment of this contract.

15. Payment will be made upon vouchers, certified by officers ordering the work, upon bills rendered monthly by the contractor.... in the following manner: Bills to be made in duplicate, in abstract form, accompanied by two samples of each job, numbered, for the month, in running numbers from one to number of job executed. The samples to have plainly noted thereon the date of printing, number of copies, name and amount of type; and when a charge is made for more than one kind of type on a sample, or for double price, price and a half, etc., it must be plainly indicated on the margin in each particular place, amount of compensation in "ems," amount of presswork, and total cost. Vouchers to be submitted to the War Department for audit, under the terms of this contract, and when approved will be paid from funds apportioned for the purpose; if not, as soon thereafter as funds may be received.

16. Questions of responsibility arising between the Government and the contractor.... to be determined by a board of officers, whose decision must be accepted as final.

17. That in case of failure of the contractor.... to comply with the stipulations of this contract accorded to the true intent and meaning thereof, then the party of the first part shall have the power to supply the deficiency by purchase in open market, special contract, or in such other manner as he may elect, and the contractor.... shall be charged with the expense and additional cost, if any, resulting from such failure.

18. This contract shall not go into effect until appropriation adequate to its fulfillment is granted by Congress and is available.

19. Neither this contract nor any interest therein shall be transferred to any other party or parties, and in case of such transfer the United States may refuse to carry out this contract either with the transferor or the transferee, but all rights of action for any breach of this contract by said contractor.... are reserved to the United States.

20. No Member of or Delegate to Congress, nor any person belonging to or employed in the military service of the United States, is or shall be admitted to any share or part of this contract, or to any benefit which may arise herefrom, but under the provisions of section 116 of the act of Congress approved March 4, 1909 (35 Stats., 1088), this stipulation, so far as it relates to Members of or Delegates to Congress or Resident Commissioners, shall not extend, or be construed to extend, to any contract made with an incorporated company for its general benefit.

21. No laborer or mechanic employed by the contractor.... or any subcontractor.... on the work herein specified shall be permitted or required to work more than eight hours in any one calendar day except in case of extraordinary emergency.

22. No laborer or mechanic doing any part of the work contemplated by this contract, in the employ of the contractor.... or any subcontractor.... contracting for any part of said work contemplated, shall be required or permitted to work more than eight hours in any one calendar day upon such work, and it is hereby stipulated that for each violation of this provision a penalty of \$5 shall be imposed for each laborer or mechanic for every calendar day in which he shall be required or permitted to labor more than eight hours upon said work; and the amount of the penalties imposed according to this stipulation shall be withheld for the use and benefit of the United States from any moneys due or to become due under this contract, whether the violation of the provision is by the contractor.... or by any subcontractor....: *Provided*, That no penalties shall be imposed for any violation of this provision due to any extraordinary event or condition on account of which the President shall subsequently declare the violation to have been excusable: *And provided further*, That the President, by Executive order, may waive the provisions and stipulations of this article of this contract during time of war, or a time when war is imminent. On all questions arising under this article the finding of the contracting officer, when approved by the Quartermaster General, shall be final, subject to appeal to the Secretary of War within six months thereafter, and to the right of the contractor.... within six months after the decision by the Secretary of War to file a claim in the Court of Claims, as authorized by the act of June 19, 1912.

23. This contract shall be subject to the approval of, and such approval when given shall relate back and be construed as operative from the date specified in this contract as the date of its execution, and the rights of the parties shall be determined accordingly.

NOTE.—No allowance made for paper or cardboard not mentioned in contract.

NEWSPAPERS AND PERIODICALS.

799. In accordance with paragraph 331, Army Regulations, 1913, newspapers and periodicals will be supplied to the military post libraries and stations of troops for the use of the enlisted men of the Army during a fiscal year, upon the following basis of money allowances, viz:

At posts and stations garrisoned by 5 and less than 20 enlisted men, an allowance of.....	\$10.00
Posts of 20 enlisted men and less than 1 company, an allowance of.....	20.00
At main recruiting stations designated by The Adjutant General of the Army, an allowance of.....	10.00
At post garrisoned by 1 company, an allowance of.....	20.00
For each additional company at a post, an additional allowance of.....	5.00

Commands absent from their permanent stations on duty in the field are entitled to supply of newspapers and periodicals (not including daily issues) based upon the above table of money allowance per annum. Selection of the publications will be made by the commands in the field and a list in duplicate

forwarded to the Quartermaster General. The quartermaster at a permanent station of each command will place the subscriptions, the publications to be addressed to the permanent station and forwarded thence to the command for whom the subscriptions are made. Subscription to reading matter will be placed for the supply at the posts and stations to which such commands belong, based upon the number of enlisted men on duty at the post or station.

Commands serving in the field which have no permanent station will submit lists in duplicate to the Quartermaster General of the magazines and periodicals desired to be supplied, for such action as may be determined as to the method of their supply.

Selection of newspapers and periodicals will be made by the military authorities at the post or station from the list showing subscription prices furnished by the Quartermaster General, and the post quartermaster will subscribe therefor, the total annual cost not to exceed the amount to which the post is entitled. In event newspapers published in localities where the troops are stationed, which are not included in the list, are required, the quartermaster is authorized to subscribe therefor at the local subscription price, the cost thereof to be included in the total amount to which the post is entitled. (Quartermasters are not authorized to advertise for proposals for supplying newspapers and periodicals to their posts.) He will immediately submit a list of the publications subscribed for and their cost to the department quartermaster of the department in which the post or station is located.

Quartermasters of permanent posts and stations, commands in the field, independent posts and stations, arsenals, armories, depots, general hospitals, and West Point, N. Y., and the main recruiting stations will, after placing their subscriptions, and not later than June 1 of each year, forward direct to the Quartermaster General a list of the newspapers and periodicals subscribed to, showing their cost, with whom subscriptions have been placed, the number of enlisted men of the garrison, and the designation of the commands to which they belong.

Funds for the entire fiscal year will be apportioned by the Quartermaster General from the appropriation for supplies, services, and transportation to the department quartermasters for payment of subscriptions for posts and main recruiting stations in their respective departments and to quartermasters of independent posts and stations for payment by them for subscriptions for their respective stations. Payment for subscriptions will be made in advance for the entire fiscal year as authorized by the act of Congress making appropriations for the support of the Army approved April 27, 1914.

The strength of a garrison or command on July 1 will be the basis upon which to compute the money allowance for newspapers and periodicals for the ensuing fiscal year.

When a garrison or command is decreased by the transfer of troops therefrom or otherwise, the supply of reading matter will be proportionately reduced to the proper allowance as given above by the transfer of the surplus reading matter to other posts or commands where required to complete their allowance. Thirty days' notice will be given to agencies supplying reading matter of the change of address of publications when necessary to change the address of publications.

Attention is invited to paragraph 3, section 454, Postal Laws and Regulations, 1902, which is as follows: "Newspapers other than weeklies (without regard to weight) and periodicals not exceeding 2 ounces in weight, mailed by publishers or news agents for local delivery by carriers, are subject to postage at the rate of 1 cent each, to be prepaid with ordinary stamps affixed."

In the event that additional postage is required on newspapers and periodicals subscribed to, quartermasters will make application to the Quartermaster General for the necessary funds to cover same.

Payments for subscriptions furnished to post libraries in the Philippine Islands and other stations outside of the United States will be made with funds which are at par in the United States.

The publishers or agents with whom subscriptions are placed will be informed as follows:

"This subscription obtains for the fiscal year ending June 30 (here state year), and no payment can be made for any unauthorized continuance of the same thereafter."

It is suggested that subscriptions placed with news agencies are generally more economical than those placed directly with the publishers. When several periodicals are to be subscribed for, club rates can be obtained by application to news agencies.

800. Subscriptions to newspapers, magazines, periodicals, and other publications, purchased from funds of the Quartermaster Corps, may be paid for in advance. (Act Apr. 27, 1914; 38 Stat., 362.)

SUBSISTENCE.

801. A purchasing quartermaster will purchase only such articles of subsistence stores as are authorized by the Quartermaster General and only for such posts as are designated by him. If called upon to send articles not so authorized, he will inform the department quartermaster making the call.

802. Specifications and conditions for subsistence stores (Q. M. C. Form 120) will govern in the purchase of subsistence stores. (Appendix 4.)

803. When an issue or sales article of subsistence stores of suitable quality can be purchased at a military post or station or in its immediate vicinity in the United States or Alaska and delivered at the post at less cost to the Government than from a purchasing station, including cost of transportation and drayage to the post, such articles shall be purchased locally.

Extreme care should be exercised in the purchase of stores at posts by inexperienced officers. The conditions being equal, it is advisable that stores be purchased at central purchasing offices by experienced officers and their assistants, where they have the necessary facilities for proper examination and testing of samples and deliveries. It is believed that as a general rule the purchases made at depots are for a superior quality of stores to those purchased at military posts.

Furnishing stores to military posts entails the utmost diligence on the part of the department quartermaster in order that stores may be of proper quality and of reasonable price.

This enjoins on department quartermasters responsible for the distribution of subsistence stores within their respective departments the necessity of being familiar with the prices paid at each post for such stores as may be authorized purchased thereat, as well as the cost and quality of corresponding articles purchased at the principal purchasing stations in that department. Should the stores purchased at the military posts be higher in price than for articles of corresponding quality at a purchasing station (including cost of transportation) where they are purchased at wholesale, then the purchase should be made at the latter point and the articles shipped to the posts.

It is not the intention that subsistence stores shall be purchased at posts by inexperienced officers except when it can be manifestly shown that there is a marked advantage in so doing. Prices being equal, that is, including cost of transportation, it would be advantageous to have purchases made at the central purchasing station by an experienced officer because it is believed that this would result in securing a much higher class of stores than when purchased in a military post where lack of experience may lead to the acceptance of inferior articles.

When an article is not procurable at a post or station or in its immediate vicinity, it shall be obtained from a regular purchasing station, which station shall be the one at which the articles can be purchased cheapest, considering the cost price of the article at the station plus the cost of transportation, drayage, etc., to the post in question.

Exception to the foregoing rules will be made in the items of issue—bacon, canned corned beef, canned fresh roast beef, and canned corned-beef hash, which will ordinarily be supplied from the large meat centers where expert meat inspection is maintained by the Quartermaster Corps, on calls made on the purchasing quartermaster, Chicago.

Issue, sales, and exceptional articles will be purchased in the Philippine Islands when they can be obtained there to the advantage of the Government. The point of supply for articles which can not be thus procured will be fixed from time to time by the Quartermaster General on the recommendation of the department quartermaster of the Philippine Department.

Nothing in this paragraph will be so construed as to prevent the purchase by any quartermaster acting under competent orders in time of war or stress, at any time and in any market, of such supplies as are necessary to meet the wants of troops supplied by him.

804. Beef cattle will be purchased only when necessary for supplying beef to troops in campaign or on the march. (A. R. 1200, 1913.)

The local resources of invaded territory in the way of fresh meat should always be utilized. The animals brought in by foraging parties will be assembled in corrals established on the line of communications, and the slaughtering (under the observation of veterinarians) and issuing generally be conducted by quartermasters.

In regions distant from railroad or water communication and deficient in local supplies, it may be necessary to purchase herds of cattle in advance of a movement, driving them with the command and slaughtering them as needed. Such purchases will be made by contract when practicable. If time or circumstances render open-market purchases necessary, and do not permit of reducing to writing the terms of purchase agreed upon, the method to be used in determining the net weight will be stated to and accepted by the parties supplying the cattle.

805. Contracts for beef cattle are made on Q. M. C. Form 135.

This form provides for the purchase of steers only, excluding those that are wild, lame, or diseased. The maximum and minimum limits of age and weight are generally 6 and 2 years, and 1,400 and 1,000 pounds, respectively.

If practicable, the cattle shall be weighed; in which case they shall be kept 12 hours, immediately before weighing, without food or water. Their net weight shall be considered as 55 per cent of the gross weight when the animal weighs 1,300 pounds or more, 50 per cent when weighing between 1,300 and 800 pounds, and 40 per cent when weighing 800 pounds or less.

If impracticable to weigh the cattle, the herd will be separated into three lots, according to apparent weight—heavy, medium, light—or into a greater number of lots, if the herd is large and the cattle of great diversity in weight. From each lot an animal will be selected as of the average weight and condition thereof, killed, and dressed and trimmed as follows: Necks to be cut off perpendicularly to the line of vertebrae, leaving but three cervical vertebrae on the carcass; the shanks of forequarters to be cut off at the knee joint and of hind quarters at the hock joint (commercial cut). The accurate scale weight of the carcass of each animal thus dressed and trimmed (excluding necks, shanks, and kidney tallow) shall be considered as the average net weight of the cattle of the lot from which the animal was taken.

The delivery of the beef cattle shall be accomplished in the following manner:

When the contractor is ready to deliver the cattle he shall so notify the quartermaster.

If there be a commanding officer, the quartermaster shall at once report such notification to him. There upon the commanding officer shall immediately convene a board of officers, to consist of as many members, not exceeding three, as can be assembled, one of whom shall be the quartermaster, and the others shall be preferably company commanders. The quartermaster and the commanding officer shall comprise the board if no other officers are available. As soon as practicable the board shall personally inspect the cattle, select such as conform to the requirements of the contract, and determine their net weight in the manner prescribed above. Upon the determination of such net weight the quar-

master shall receive the cattle so selected and plainly brand them on the left hind quarter with the letters "U. S."

If the quartermaster be the only officer on duty at the post mentioned, he shall at once pursue the course prescribed for a board of officers.

The board shall furnish a report (or the quartermaster shall furnish a certificate, as the case may be) setting forth fully the method pursued for determining the net weight of the selected cattle, the several steps taken by them or him in the performance of their or his whole duty relating to the contract, and the number of head and aggregate net weight of the selected cattle.

806. The quartermaster, or board of officers if convened for the purpose, should be satisfied as to their age, sex, quality, and health. A veterinarian will assist in the inspection whenever practicable.

Age.—The age of cattle is estimated by the teeth. The adult animal has eight incisor teeth in the front of the lower jaw, but none in the upper jaw, which is callous. At 2 years of age the middle two permanent incisors are generally well up, having replaced the "milk teeth" present at birth. The remaining permanent incisors appear in pairs at irregular intervals, the complete set generally being fully developed at 4 years of age. After that, age can only be estimated by the wear of the teeth and the general appearance of the jaw. As age advances the teeth become more and more worn and yellowish, are not so crowded in the jaw, and lose their chisel shape, the gums at the same time receding.

The age of cattle may also be roughly guessed at by the horns. When 3 years old they are smooth and handsome. At 5 a ring generally appears on the horns of steers at their roots, and a new ring appears each succeeding year. These rings are, however, not well defined and are liable to be tampered with, as they can be filed off, and are therefore not a reliable guide.

Cattle for Army use should be between 2 and 6 years of age.

Sex.—A bull is an uncastrated male.

A bullock is a young bull.

A steer is a male not full grown and castrated when young.

An ox is a full-grown male castrated when young.

A stag is a male castrated late in life.

A heifer is a young female.

A maiden heifer is an adult female which has not been allowed to breed.

A spayed heifer is a female with ovaries removed.

A cow is a female that has had a calf.

Quality.—The most suitable steers are those which are moderately fat. Very fat animals, whose flesh wastes much in cooking, are as much to be avoided as those which are thin and underfed.

A good steer should have a level, straight back, and its bones should be well covered with flesh.

A fine, soft, mellow, elastic, and movable skin is a point of excellence.

Condition.—In examining a herd of cattle the following points may be taken as indicative of good health: Movements brisk, eyes bright and full, muzzle cold and moist; dung normal, neither watery, hard, nor blood stained; coat glossy.

The animals should, when quiet, be constantly chewing the cud; if lying down, should, when quietly raised, stretch themselves.

The following points indicate ill health:

Movements dull and sluggish, eyes dull and hollow, muzzle hot and dry, heat at base of horns, dull coat, tight skin.

Should an animal not stretch himself on being quietly raised, or not chew the cud for any length of time, or stand apart from his fellows, or cower behind a bush or wall, he must be looked upon with suspicion and should be rejected.

807. Each quartermaster purchasing subsistence stores for a post or station other than his own will, on or before the third day of each month, transmit on Q. M. C. Form 63 to all other such quartermasters, and to department quartermasters who are not purchasing subsistence stores, and to the Quartermaster General, a price list of the subsistence stores purchased by him during the preceding month, entering thereon the amount expended for exceptional articles, immediately after the prices of the staple articles.

808. Quartermasters purchasing subsistence stores will make reclamation on sellers for losses, upon the request of department quartermasters, in all cases notifying the department quartermaster and the Quartermaster General of the result. Amounts received as reclamation should be credited to the appropriation out of which the supplies were procured when the particular year can be fixed. When, for any reason, the year can not be definitely determined, then the amount should be credited to the appropriation current when the cash was realized.

809. When on opening an original package of subsistence stores it is manifest that its contents were damaged when purchased, or the damaged condition was unmistakably the fault of the seller, the facts should be immediately reported to the depot or purchasing quartermaster through the department quartermaster, so that the depot or purchasing quartermaster may communicate with and make reclamation upon the seller without waiting for the action of a surveying officer; the business rule in this respect being followed of reporting to the person liable as soon as the facts are discovered. A survey should, however, also be requested as required by Army Regulations.

810. Reclamation for subsistence stores may be waived, if deemed advisable in the interest of the service, when the amount involved is less than \$5. Reports of such waivers will be made to the Quartermaster General.

811. Before acceptance subsistence supplies will be inspected by the purchasing officer or by an officer acting under his instructions if practicable, and may be so inspected by a competent regular employee of the Quartermaster Corps when inspection by an officer is impracticable. Special experts are employed as inspectors only upon authority of the Quartermaster General.

812. Should any article of subsistence stores be purchasable advantageously at a post or become unexpectedly exhausted thereat, the department quartermaster may direct the purchase of such article by the quartermaster at the post.

813. Subsistence for enlisted men at recruiting stations is furnished by providing meals under proposal and acceptance agreements, Q. M. C. Form 105, by contract, Q. M. C. Form 104, or by the payment of commutation of subsistence (in special cases where authorized), which would be a personal service of Class 1 when commutation is paid and a nonpersonal service of Class 1 when a contractor is paid.

The following instructions are taken from "Proposal and acceptance agreement for meals and lunches" (Q. M. C. Form 105):

"1. Upon the arrival of a recruiting officer at a place where he is to establish a recruiting station, he will at once make inquiries at the available places in the vicinity of the station as to prices at which meals for his party may be obtained, and will procure the necessary meals and lunches of proper quality by open purchase at the most reasonable rates practicable until he can receive proposals therefor after advertisement by means of Q. M. C. Form 105.

"2. The advertisement will be distributed to probable bidders and be posted in public places for 10 days before the opening of bids. Prospective bidders will be furnished three copies of the blank form in order that they may make their proposals in triplicate.

"3. The proposals received will be opened at the hour stated in the advertisement, bidders being given the opportunity to be present. Before award is made the recruiting officer, or his representative, will inspect the premises at which meals are to be served and lunches furnished and investigate the conditions surrounding the same. Award will be made to the lowest bidder complying with the conditions of the advertisement. In case award be not made to the lowest bidder full explanation must be made hereon of the reasons for award to a higher bidder.

"4. Acceptance will be executed upon one number of the proposal of the bidder to whom award is made, and that number will be delivered to said bidder. The other two numbers will be completed by filling in the names and addresses of the persons to whom the advertisement was sent, entry on an abstract of the bids with certification thereto, and acceptance of the proposal. One of the two fully completed numbers will be retained by the recruiting officer or by the disbursing officer; the other one will be attached to the first voucher for payment under the agreement. In subsequent vouchers for the services and supplies reference will be made to the voucher (by number, month, year, and name of disbursing officer) with which the agreement is filed.

"5. Payments will be made by the recruiting officer if he is furnished funds. If not furnished funds, he will send the vouchers, properly signed by the contractor and certified by the recruiting officer, to the officer designated to make payments for his recruiting station.

"6. A copy of proposal and acceptance agreement need not be sent to the returns office, nor to the office of the Quartermaster General (other than the number filed with first voucher, in transmitting accounts).

"7. If there be good reason to believe that the payments under the contract will exceed \$500 and the service will continue for more than 60 days, a formal contract will be executed upon Q. M. C. Form 104 with the party to whom the award is made, with distribution of the numbers and copies thereof in accordance with the instructions printed thereon."

EXCEPTIONAL ARTICLES.

814. Exceptional articles of subsistence stores called for by officers and enlisted men, to be paid for by them regardless of condition upon arrival at posts, may be purchased under such instructions as to purchase and accountability as may from time to time be given by the Quartermaster General. (A. R. 1244, 1913, as changed by C. A. R. 10, 1914.)

815. Hereafter exceptional articles of subsistence stores for officers and enlisted men, which are to be paid for by them, regardless of condition upon arrival at posts, may, under regulations to be prescribed by the Secretary of War, be obtained by open purchase without advertising. (Act Feb. 12, 1895; 28 Stat., 658.)

816. Department quartermaster may authorize the quartermasters at posts under their supervision to purchase such exceptional articles as can be delivered at such posts without any cost of delivery.

817. Department quartermasters should not ask for exceptional articles to be shipped at unseasonable times, or when they are very liable to damage or decay, unless satisfied that those asking for them are fully aware that they will be required to take and pay for the articles on arrival regardless of their condition. More than ordinary care should be taken by purchasing officers in preparing packages of such articles for shipment.

818. Should articles be requested to be sent, the propriety of furnishing which as exceptional articles is doubtful in the mind of the department quartermaster, the matter will be referred, with his remarks, to the Quartermaster General for decision.

819. Exceptional articles must be purchased by purchasing officers in time to reach destination as near the date desired as possible; but delay en route after shipment will not excuse the officer ordering the supplies from accepting them.

820. No malt, vinous, or spirituous liquors will be purchased by the Quartermaster Corps as exceptional articles or for any other purpose.

821. The Quartermaster Corps is not authorized to purchase exceptional articles and furnish them to post exchanges on the request of officer in charge of those exchanges.

TELEPHONES.

822. When the Quartermaster Corps finds it necessary to contract for commercial telephone communication with a near-by town it will in every case endeavor to obtain this connection by trunk service through the Signal Corps switchboard. If it is impracticable to obtain the communication in this manner the Quartermaster Corps is authorized to contract for telephones in the offices of the commanding officer and the quartermaster, or such of them as may be necessary, and for the rental of a commercial wire, together with a sufficient number of telephones, and switchboard if necessary, for the official business of the post.

If this commercial communication is obtained by trunk service through the Signal Corps switchboard, spare conductors in existing Signal Corps cables or upon its pole lines may be used for the trunks, but if the service can not be obtained in this manner, the commercial company will build and maintain its own lines entirely distinct from those of the Signal Corps. In the latter case the installation of the commercial lines on the Government reservation will be covered by a revocable license, as outlined in the following paragraph, in the case of posts having complete private telephone service.

At posts where private telephone service is desired in addition to that provided by the Signal Corps, a revocable license will be prepared for the approval of the Secretary of War, covering completely the conditions under which the poles may be erected, the wires strung, and the exchange service regulated, or the whole plant removed when required. This service will be permitted in no case without the approval of the Secretary of War and will be made an entirely separate installation from the Government lines. (G. O. 5, W. D., 1913.)

Q. M. C. Forms 130 and 130a are used for contracts for telephone service and rental of telephones or trunk lines.

Telephonic installations for rifle ranges, fire-control purposes, and the Army service schools are not included in the foregoing provisions. They are provided for separately, according to the necessities of the case.

823. The following list, showing the number of enlisted men that may be detailed on extra duty as switchboard operators at interior military posts and for whom extra-duty pay is authorized by the act of Congress making appropriations for the support of the Army for the fiscal year ending June 30, 1915, approved April 27, 1914, is published for the information and guidance of all concerned:

One operator allowed for each post.

Fort Apache, Ariz.
Fort Bayard, N. Mex.
Fort Benjamin Harrison, Ind.
Fort Crook, Nebr.
Fort Des Moines, Iowa.
Fort Douglas, Utah.
Fort George Wright, Wash.
Fort Lawton, Wash.
Fort Logan H. Roots, Ark.
Fort McDowell, Cal. (recruit depot).
Fort McIntosh, Tex.
Fort McPherson, Ga.

Fort Mackenzie, Wyo.
Fort Mason, Cal.
Fort Meade, S. Dak.
Fort Niagara, N. Y.
Fort Ontario, N. Y.
Fort Porter, N. Y.
Fort Robinson, Nebr.
Fort Thomas, Ky.
Walter Reed General Hospital, Takoma Park, D. C.
Fort Wood, N. Y.
Headquarters, Hawaiian Department, Honolulu, Hawaii.

Two operators allowed for each post.

Fort Clark, Tex.
Columbus Barracks, Ohio.
Camp E. S. Otis, Canal Zone.
Fort Ethan Allen, Vt.
Fort Huachuca, Ariz.
Letterman General Hospital, Presidio of San Francisco, Cal.
Fort Logan, Colo.
Fort McDowell, Cal. (casual camp).
Madison Barracks, N. Y.
Fort Myer, Va.
Fort Oglethorpe, Ga.

Presidio of Monterey, Cal.
San Juan, P. R.
Schofield Barracks, Hawaii.
Fort Shafter, Hawaii.
Fort Sheridan, Ill.
Fort Sill, Okla.
Fort Slocum, N. Y.
Fort Snelling, Minn.
Vancouver Barracks, Wash.
Washington Barracks, D. C.
Fort Yellowstone, Wyo.

Three operators allowed for each post.

Fort Bliss, Tex.
Fort D. A. Russell, Wyo.
Jefferson Barracks, Mo.

Plattsburg Barracks, N. Y.
Fort Riley, Kans.

Four operators allowed for each post.

Presidio of San Francisco, Cal.

Fort Sam Houston, Tex.

2. The switchboard operators herein authorized will be detailed by the post commanders concerned. In no case will the number of switchboard operators allotted to each post in the preceding paragraph be exceeded. (Bull. 27, W. D., 1914, as amended by Bull. 20, W. D., 1915.)

824. Prior to the beginning of each fiscal year department and independent quartermasters submit estimates on Q. M. C. Form 171 (Class I services, nonpersonal) for funds required for the rental of commercial telephones at posts and stations, except Coast Artillery posts, which are provided for by the Signal Corps.

Telephone tolls are a Class II service, and independent quartermasters will submit requisitions quarterly on Q. M. C. Form 160 showing necessity therefor.

825. Section 7 of the legislative, executive, and judicial act approved August 23, 1912, provides that no money appropriated by that act or any other act shall be expended for telephone service installed in any private residence or private apartment or for tolls or other charges for telephone service from private residences or private apartments, except for long-distance telephone tolls required strictly for the public service and as shown by vouchers duly sworn to and approved by the head of the department, division, bureau, or office in which the official using such telephone or incurring the expense of such tolls shall be employed.

Telephone service in quarters occupied as private residences or apartments by officers of the Army can not be paid for from public funds, whether such quarters are owned or leased by the Government or are rented by officers on a commutation basis. (J. A. G., Oct. 4, 1912.)

Held, that the quarters of an officer at the navy yard must be regarded as a private residence within the meaning of section 7 of the act of August 23, 1912 (37 Stat., 414), prohibiting payment for telephone service installed in any private residence or apartment, and that the paymaster was not authorized to pay the entire amount of the bill for the use of the trunk lines from Government funds and then to reimburse said funds from money afterwards collected from officers in whose quarters the telephones were installed, but that the charge for the rental of the trunk lines used in common should be apportioned between the officers having telephones in their quarters and the Government according to the number of telephones used by each, respectively. (Comp. Oct. 6, 1913; Bull. 35, W. D., 1913.)

826. There can be no question of the right to install Government telephones in the quarters of officers and civilian employees at military posts for the maintenance of official telephone service within the post or for any public service connected with the Army.

The policy of permitting private messages to be transmitted by Government telephones is one for administrative determination, having in view the best interests of the service, and in this case it was stated that the best interests of the service were subserved by permitting such occasional use when the lines are not employed on public business rather than to have an independent system installed in the post. Assuming that these trunk lines are necessary for the maintenance of outside communication on public business for the prescribed allowance of official telephones, the transmission of private messages over the same when not needed for public business may be permitted without rendering their leasing illegal. (Opin. J. A. G., Oct. 16, 1913.)

827. Long-distance telephone service is obtained by the practice common among business men.

An accurate record will be kept of all official long-distance telephone messages sent. The following form is suggested for the purpose:

LONG-DISTANCE TELEPHONE SERVICE.

OFFICIAL BUSINESS.

.....
 Date of call 191.....
 Hour of connection.....
 Hour finished.....
 Total time.....
 From.....
 (Signature of person telephoning.)
 To.....

Instructions: Immediately after each official long-distance telephone message, the person transmitting the message will complete this form and send same to the quartermaster.

At a permanent station the accounts are permitted to accumulate until the end of the month, at which time the telephone company submits an itemized statement. This statement is carefully compared with the record of messages.

The commercial telephone rates should be obtained from the telephone company and all statements carefully checked up to prevent overcharges.

A requisition on Q. M. C. Form 160 is then submitted to the department quartermaster covering the service.

When a person has paid for a long-distance telephone call from personal funds, he can obtain reimbursement by preparing War Department standard form 330 and submitting the same to the nearest quartermaster.

828. Contracts for telephone service are executed on Q. M. C. Form 130 for rental of party lines, individual lines, or private branch exchanges (message or flat rate) and on Q. M. C. Form 130a for rental of trunk lines on military reservations only (message or flat rate).

MISCELLANEOUS.

829. When there is no veterinarian on duty at a station, a health certificate for the shipment of animals may, when deemed necessary, be obtained from a State official or from a veterinarian or other competent person hired by the United States for that purpose.

"Such service can not be paid for as a tax or fee required by a State.

"The police power of the State, however, does not extend to the taxing or imposing a burden upon the property of the Government.

"It is well-established law that the property of the United States or any of the instrumentalities employed by it in the performance of its proper functions is not the subject of taxation by States or by any subdivision thereof.

"The suppression and prevention of the spread of contagious and infectious disease of live stock is a matter of vast importance to the people of the various States and of the whole United States, and the laws of the several States and of the General Government have been administered in the common and general interest, and I anticipate no clash of authority therein.

"The General Government by the act of February 2, 1903, (32 Stat., 791), provides for making regulations to suppress and prevent the spread of contagious and infectious diseases of live stock and requires certificates of inspection prior to transportation from any territory where there may be reason to believe such diseases exist. Besides the inspectors thus authorized to be employed by the Department of Agriculture—the Army employs veterinarians—and it is to be presumed that the horses, the cost of inspection of which is now under consideration, were determined by the proper authorities to be free from disease before being offered for transportation.

"Usually where the laws of the State require and time will permit, the United States, by its own officers might furnish the required certificates of health, or if the inspection required by the State statutes is valuable to the United States, it would be proper for the United States to enter into a contract for the payment of such inspection. (21 Comp., 452, 453, Jan. 14, 1915.)

830. The practice of obtaining occasional services from post exchanges, post laundries, and other quasi public agencies that are established and maintained at military posts by the authority of the War Department, will hereafter be authorized only in cases in which services of the same class can not be as conveniently or reasonably obtained elsewhere, and where a direct advantage will accrue to the Government from the method resorted to. In no case will a post exchange or post laundry be permitted to enter into public competition, or to submit bids in response to advertisements calling for proposals for furnishing supplies or services. When accounts are submitted for purchases of the kind described above, the vouchers will contain a full statement of the grounds upon which the purchase of supplies or the procurement of services was based and will fully set forth all the circumstances of the transaction, with a view to enabling the proper bureau of the War Department and the accounting officers of the Treasury Department to determine whether the purchase was in the public interest. Public funds received for such services will be taken up in accounts of the post exchange or post laundry and will be accounted for in the manner prescribed for such accounting in the Army Regulations. (G. O. 253, W. D., 1907.)

831. Extra and special duty men. (A. R. 169-177, 1913.)

832. Ferries, turnpikes, and bridges. (A. R. 1126, 1913.)

833. Street car and ferry tickets. (A. R. 1127, 1913.)

834. Employment of counsel. (A. R. 995, 1913.)

835. A recruiting officer stationed elsewhere than at a military post is authorized to purchase such of the following-named articles as may be necessary for the use of applicants for enlistment, while held under observation at a recruiting station or a station subsidiary thereto, at an expense not exceeding 70 cents a month for each station:

Brooms, whisk.	Combs, medium.	Towels, huckaback.
Brushes, blacking.	Polish, shoe, russet.	Soap, laundry, white, floating.
Brushes, hair.	Toilet paper.	

If the recruiting officer is supplied with funds under proper appropriation he will pay the vouchers. If not supplied with funds, he will send the duly certified vouchers for payment to the officer of the Quartermaster Corps designated to settle his accounts. (A. R. 1218, 1913.)

836. Under date of July 25, 1914, the Secretary of War directed that articles used by the Quartermaster Corps for veterinary supplies be purchased from the Medical Corps. The Medical Corps is reimbursed by Treasury transfer for the cost of articles supplied from stock on hand at medical depots. Articles which are required, and which are not carried in stock at medical depots, are purchased by the Medical Corps; vouchers certified, and transmitted to the depot quartermasters for payment.

This does not prohibit the purchase of veterinary medicines by a quartermaster in an emergency.

837. Charts, nautical almanacs, tide tables, and other nautical publications issued by the various departments of the Government are procured for and issued to the service, request being submitted direct to the Quartermaster General by the quartermasters concerned. Publications of the Steamboat-Inspection Service, Radio Service, and Panama Canal are also distributed to the service from time to time as issued.

838. The shoeing of horses and mules is done by post farriers and blacksmiths at posts where blacksmith shops have been provided; otherwise this service is performed under contract or proposal and acceptance agreement (Q. M. C. Form 115).

Instructions are given at the beginning of a fiscal year to advertise for such shoeing as may be required and, after due advertisement, the awards are made by department authorities and independent quartermasters.

839. Feed boxes and saddle brackets are purchased under contracts and placed in stock at the Jeffersonville (Ind.) depot and are requisitioned for as required.

840. All supplies and stores purchased must be taken up on "Property account" (Q. M. C. Form 300) or on "Return of substance stores" (Q. M. C. Form 219).

841. Where practicable, contract will be made with an undertaker or other competent person for services in the preparation of remains for interment or shipment during a fiscal year, as contemplated for other purposes in paragraph 551, Army Regulations, 1913; but no such contract will be made with any undertaker or other person whom the post surgeon considers not competent.

If there should be no contract embalmer, the duty of employing an undertaker will devolve upon the quartermaster; but no undertaker will be employed whom the surgeon considers not competent. (A. R. 87, 167, 1913.)

842. The act approved March 4, 1915, "Making appropriations to supply deficiencies in appropriations for the fiscal year nineteen hundred and fifteen and for prior years, and for other purposes," contains the following provision:

"Sec. 4. That the executive departments and other Government establishments and all branches of the public service may hereafter exchange typewriters, adding machines, and other similar labor-saving devices in part payment for new machines used for the same purpose as those proposed to be exchanged. There shall be submitted to Congress, on the first day of the session following the close of each fiscal year, a report showing, as to each exchange hereunder, the make of the article, the period of its use, the allowances therefor, and the article, make thereof, and price, including exchange value, paid or to be paid for each article procured through such exchange."

In order that the report referred to may be submitted to Congress it will be necessary that department, depot, and other quartermasters making purchases and exchanges under this authority of law of typewriters, adding machines, and other similar labor-saving devices, render a report to the Quartermaster General showing such purchases and exchanges from funds pertaining to the Quartermaster Corps. A form for this purpose has been prepared (W. D. Form 35), and supply thereof may be obtained on requisitions submitted to the Quartermaster General. This report will cover the purchases and exchanges made during a fiscal year, and should be prepared and submitted so as to reach the Quartermaster General not later than September 1 of each year.

The following articles are covered by the act of Congress above referred to, viz:

Typewriting machines.

Adding machines.

Envelope-opening machines.

Envelope-sealing machines.

Computing machines.

Multigraphs.

Neostyles.

Mimeographs.

Other styles of duplicating machines.

Pencil-sharpening machines.

Other labor-saving devices used as part of office equipment.

The act approved August 29, 1916, "making appropriations for the support of the Army for the fiscal year ending June thirtieth, nineteen hundred and seventeen, and for other purposes," contains the following provisions:

"Provided further, That hereafter sewing machines and other labor-saving machinery used in the manufacture of clothing and equipage, motor trucks and passenger-carrying vehicles, and band instruments, may be exchanged in part payment for new machines, vehicles, and instruments used for the same purpose as those proposed to be exchanged."

843. Supplies procured by one bureau will not be furnished to another bureau except on special authority of the Secretary of War, except in the Philippine and Hawaiian Departments, where the authority of the department commanders is sufficient. When restored in kind, the supplies will be delivered at the post from which they were received or at such other post as department commanders or chiefs of bureaus concerned may determine. If the transaction is between two bureaus of the War Department or between a bureau of the War Department and a bureau of another executive department (except in case of substance stores, payments for which shall be made in cash by the proper disbursing officer of the bureau, office, or department concerned, or by the employee to whom the sale is made, and in the case of transactions to which either the Engineer Department or the Signal Corps is a party, in which case payment shall be made by the proper disbursing officer of the bureau, office, or department concerned), the transferring officer will prepare itemized bills or invoices, in triplicate, accurately enumerating the supplies transferred, and will present them to the receiving officer, who will acknowledge receipt of the supplies thereon, designate the appropriation and allotment chargeable, and return the original and duplicate to the transferring officer. The transferring officer will indicate thereon the appropriation to be credited, and will forward the papers to the chief of his bureau in Washington, by whom they will be transmitted through the chief of the bureau chargeable with the bill, to the proper accounting officer of the Treasury Department for settlement, except that in the case of ordnance and ordnance stores when transferred or sold to another bureau of the War Department, or to another executive department, the chief of the bureau chargeable with the bill will forward it to the proper disbursing officer for direct payment, the check being drawn payable to the "Chief of Ordnance, U. S. A." The different copies of the bills will be plainly marked "Original," "Duplicate," or "Triplicate," and the statement "Settlement to be made on the original only" will appear on the original copy issued. The original copy must always be the ribbon copy.

When the transaction is between two bureaus of the War Department, the prices to be charged will be regulated by the contractor invoice price of the stores. When the transaction is between a bureau of the War Department and a bureau of another executive department, the price to be charged will include the contract or invoice price and the cost of transportation, and in case of subsistence stores for another executive department of the Government or employee thereof 10 per cent additional to cover wastage in transit. For regulations governing sales of subsistence supplies to officers and enlisted men of the Navy and Marine Corps see paragraph 1241j, Army Regulations, 1913.

When the transaction covering the transfer or sale of ordnance and ordnance stores is between two bureaus of the War Department, the price to be charged shall be the cost price of the stores, including the cost of inspection. When the transaction is between the Ordnance Department and another executive department of the Government, the price to be charged shall include the cost price of the stores and the costs of inspection and transportation.

In requests for transfers of appropriations under the provisions of this paragraph the original invoice and the duplicate copy will be forwarded with the request for transfer. The original invoice will be signed by the invoicing officer and will be supported by an acknowledgment on the part of the proper official of the receipt of the supplies or of the services rendered as shown by the invoice. The invoice will also show units and unit prices where practicable. (A. R. 671, 1913, as changed by C. A. R. 46, 1915.)

844. 1. The following provision of law appears in the Army appropriation act approved April 27, 1914:

"Hereafter in the settlement of transactions between appropriations under the Engineer Department, or between the Engineer Department and another office or bureau of the War Department, or of any other executive department of the Government, payment therefor shall be made by the proper disbursing officer of the Corps of Engineers or of the office, bureau, or department concerned."

2. The Comptroller of the Treasury has ruled that under this provision all accounts of the character mentioned to which the Engineer Department is a party must be settled by check of the proper disbursing officer; also, that the checks must be drawn to the order of the head of the bureau to be credited, e. g., "Chief of Engineers, U. S. Army," "Quartermaster General, U. S. Army," "Paymaster General, U. S. Navy," "Public Printer," etc., and the proceeds of the checks deposited in the Treasury for credit to the proper appropriation account.

3. In settlements of this character, bills for amounts due appropriations of the Engineer Department, or due appropriations of another bureau of the War Department from the Engineer Department, will be prepared by the proper office of the creditor bureau, in quadruplicate—one original and three copies—which will be plainly marked "Original," "Duplicate," "Triplicate," or "Quadruplicate." The original and duplicate are for the vouchers of the office which pays the account, the triplicate for the chief of the creditor bureau, and the quadruplicate for the files of the office submitting the bill. The original and duplicate will be presented by the local office of the creditor bureau, for certification and payment, to the office to which the supplies were furnished or the services rendered, where they will be vouchered and paid in the same manner as other bills, except that checks will be drawn to the order of the head of the creditor bureau as above indicated. If practicable, payment will be made by a check drawn on the Treasurer of the United States, which will be sent, with suitable reference to the bill paid, direct to the office which presented the bill, for transmission to the chief of the creditor bureau, accompanied by the triplicate of the bill, on which will be indicated the appropriation and allotment or other fund to be credited with the payment.

4. If payment can not be made by the office to which the bill is presented in the manner above indicated, the original bill will be completed by such office by certification as to receipt of supplies or rendition of services, and such other certificates as may be required by the debtor bureau before payment, and by statement of the appropriation and allotment or other fund, if known, chargeable with the account; the original bill, thus completed, with the duplicate, will then be returned to the office that presented the bill, which office will transmit them to the chief of the creditor bureau, together with the triplicate of the bill, the latter containing notation of the appropriation and allotment or other fund to be credited; the original bill and the duplicate will then be transmitted by the chief of the creditor bureau to the proper bureau for settlement. Bills against the Panama Canal, and other bills payable in Washington, which do not require certification by a local representative of the debtor bureau, will be sent direct to the chief of the creditor bureau, who will present them for payment.

5. In transactions of the character referred to above, bills against appropriations of the Engineer Department, or bills of the Engineer Department against another bureau of the War Department, received by the chief of the debtor bureau, will be referred to the proper disbursing officer for payment. (G. O. 11, W. D., 1915.)

845. Upon arrival of a recruiting officer at a place where he is to establish a recruiting station, he will at once make inquiries at the available places in the vicinity of the station as to prices at which lodgings for his party may be obtained, and will procure the lodgings at the most reasonable rates by open purchase until he can receive proposals after advertisement therefor by means of Q. M. C. Form 103.

The advertisement will be distributed to probable bidders and be posted in public places for 10 days before the opening of bids. Prospective bidders will be furnished three copies of the blank form in order that they may make their proposals in triplicate.

The proposals received will be opened at the hour stated in the advertisement, bidders being given the opportunity to be present. Before award is made the recruiting officer, or his representative, will inspect the premises at which the lodgings are to be furnished and investigate the conditions surrounding the

same. Award will be made to the lowest bidder complying with the conditions of the advertisement. In case award be not made to the lowest bidder full explanation must be made on Q. M. C. Form 103 of the reasons for award to a higher bidder.

Acceptance will be executed upon one number of the proposal of the bidder to whom award is made, and that number will be delivered to said bidder. The other two numbers will be completed by filling in the names and addresses of the persons to whom the advertisement was sent, entry of an abstract of the bids with certification thereto, and acceptance of the proposal. One of the two fully completed numbers will be retained by the recruiting officer or by the disbursing officer; the other one will be attached to the first voucher for payment under the agreement. In subsequent vouchers for the service reference will be made to the voucher (by number, month, year, and name of disbursing officer) with which the agreement is filed.

The payments will be made by the recruiting officer if he is furnished funds. If not furnished funds, he will send the vouchers, properly signed by the contractor, and certified by the recruiting officer, to the officer designated to make payments for his recruiting station.

A copy of proposal and acceptance agreement will not be sent to the returns office, nor to the office of the Quartermaster General (other than the number filed with first voucher in transmitting accounts).

If there be good reason to believe that the payments under the contract will exceed \$500 and the service will continue for more than 60 days, a formal contract will be executed upon Q. M. C. Form 104 with the party to whom the award is made, with distribution of the numbers and copies thereof in accordance with the instructions printed thereon.

846. The following notes are taken from Q. M. C. Form 116, "Contract for electric current":

That the said parties do hereby mutually covenant and agree to and with each other—referring to circular to bidders and specifications hereto attached or pertaining hereto, and which, so far as they are applicable, form a part of this contract—as follows:

1. That the said contractor shall, during the period commencing with the day of 19....., and ending with the day of 19....., furnish at such times and at such places on the military reservation of (the Government owning the lines on the reservation) all electric current deemed necessary by the contracting officer, or his successor, for illuminating and motor purposes, together with such other services, etc., as may be necessary in the faithful performance of this agreement; and if step-down transformers are necessary to furnish satisfactory service for illumination and in order that proper primary current, not exceeding 2,300 volts, may be supplied to post primary lines, the contractor shall furnish, install and maintain the same.

2. That the current for interior lighting will be measured by * secondary, or house, watt-hour meters. The primary current for interior lighting shall be phase, volt, alternating current

at a frequency of at least sixty (60) cycles per second. The voltage on the secondary line in building No. shall be maintained within 2½ per cent of the proper voltage for the incandescent lamps in use, viz: A reasonable time, not exceeding two minutes, will be allowed for the voltage to settle after any sudden change in load. For each day in which a variation of more than 2½ per cent in voltage occurs the compensation for that service will be reduced in an amount equal in percentage to the greatest variation in voltage from the rated voltage therefor. For example, a variation of 3 per cent will result in a reduction of 3 per cent from the charges for such current for that day. The consumption for any one day shall be considered to be one-thirtieth of the total consumption of current for the month.

3. That the current for exterior lighting will be * paid for at a flat rate per lamp per annum. The exterior lights will be used in accordance with the following schedule:

Alternate "A."—Exterior lamps will be turned on one-half hour after sunset until the fourth night of the new moon, and then the lamps will be turned on one hour before the moon sets. The lamps will be turned off one hour before sunrise or one hour after moonrise. The lamps will not be used on the night before, the night of, and the night after the full moon. However, at the option of the post authorities, the lamps will be used on nights when the moon is covered by heavy clouds, and for each night or portion of a night that the lamps are so used and their use is not called for by the foregoing schedule the contractor shall receive, when a flat rate payment basis is prescribed, an additional amount of one two-hundredths ($\frac{1}{100}$) of the contract price per lamp per annum (otherwise, at the prescribed rate for the consumption as shown by meter).

Alternate "B."—Exterior lights will be turned on every night one-half hour after sunset and turned off one-half hour before sunrise, a maximum service of approximately 4,000 hours per annum.

When, due to carelessness or neglect on the part of the contractor, any exterior lamp is not burning at a time when it should be burning there shall be a reduction in compensation, when on a flat-rate basis, at the rate of one twenty-two-hundredths, if according to schedule alternate "A," or one four-thousandths, if according to schedule alternate "B," of the annual rate for each hour the lamp is not burning.

4. That the contractor shall maintain, calibrate, and read the watt-hour meters used to measure the electric current supplied by the contractor for which payment is to be made on a watt-hour basis, and shall render monthly accounts to the quartermaster. These accounts, which shall remain the property of the Government, shall contain the statements of the readings of the watt-hour meters at the beginning and ending of the month, meter constants, monthly consumption, charge for exterior lighting on flat-rate basis, charge for power purposes, if used, and all reductions from the specified contract rates.

5. That on termination of the contractual relations the contractor shall have the right to remove the transformers and such other equipment remaining the property of the contractor within 10 days after such termination, provided that such termination is not due to the failure or other fault of the contractor.

6. That in the performance of this contract the said contractor shall not, directly or indirectly, employ any person undergoing sentence of imprisonment at hard labor which may have been imposed by a court of any State, Territory, or municipality having criminal jurisdiction, nor permit such employment by any person furnishing labor or materials to said contractor for use in fulfillment of this contract.

7. That the contractor shall hold and save the United States, and all officers and agents thereof, harmless from and against all demands of any nature or kind for or on account of the use and continued use of any patented article, combination, or process which may apply to or affect the articles, materials, or services furnished under this contract.

8. That for and in consideration of the faithful performance of the stipulations of this contract the contractor shall be paid, at the office of the contracting officer, or by a disbursing officer designated to make the payments, the following rates, such rates to include consideration for the use of transformers and other equipment, materials, and services specified to be furnished by the contractor, and to be subject to the additions and deductions named in this contract. Payments hereunder will be made monthly.

For current for interior lighting and small motor purposes, cents per kilowatt-hour.

..... cents per kilowatt-hour.

For current for exterior lighting,*

\$. per lamp per annum.

For current for power purposes, cents per kilowatt-hour.

9. That it is expressly agreed and understood that this contract shall be noneffective until an appropriation adequate to its fulfillment is granted by Congress and is available, except in so far as is necessary to provide for the necessities of the service as authorized by section 3732 of the Revised Statutes of the United States. However, in order to provide for the necessities of the service as authorized by section 3732 of the Revised Statutes of the United States, it is agreed that the supplies or services specified herein, so far as authorized by said section, shall be furnished at the times and in the manner required under this contract, and that payments for the supplies or services so furnished shall be made as soon as is practicable after funds are appropriated and are available.

10. That in event of the failure of the contractor to comply with the stipulations of this agreement, to be observed by said party, according to the true intent and meaning thereof, the United States shall have the right to procure the necessary electric current, together with the equipment indicated, in such manner as may be deemed best for the interests of the United States, at the expense of the contractor. Any equipment or materials of the contractor on the reservation may, in case of such failure, be retained for use in carrying out the contract.

11. That there shall be no transfer of this contract or of any interest therein by the contractor to any other party, and in case of the violation of this provision the United States, reserving all rights of action for any breach of this contract by the contractor, may refuse to carry out this contract with either the transferor or the transferee. However, subject to the option of the United States to annul this contract under circumstances as above, should the contractor sell, dispose of, or transfer the plant and equipment to be used in the performance of this contract to any other party or parties, such sale or transfer shall be made only on the condition that the successor of the contractor in the ownership of the plant and equipment shall assume the obligations of this contract and perform the stipulations thereof according to their true intent and meaning, said successor to be bound as fully and to the same extent by the provisions of this agreement as is the contractor.

12. That no Member of or Delegate to Congress, or Resident Commissioner, nor any person belonging to or employed in the military service of the United States, is, or shall be, admitted to any share or part of this contract, or to any benefit which may arise herefrom, but, under the provisions of section 116 of the act of Congress approved March 4, 1909 (35 Stats., 1109), this stipulation, so far as it relates to Members of or Delegates to Congress, or Resident Commissioners, shall not extend, or be construed to extend, to any contract made with an incorporated company for its general benefit.

13. That, at the option of the United States, this contract, with all its covenants and agreements, may be renewed yearly, as often as the needs of the public service may require, so as to give the United States continuous service, not extending, however, beyond June 30, 19...., but no renewal shall be made to include more than one fiscal year; that the United States also reserves the right to terminate this contract at any time within the period for which same is made or may be renewed by giving 30 days' notice to the contractor or his agent.

The following changes or alterations were made in this contract before it was signed by the contracting parties, viz:

Alternate in article 3 was struck out.

("A" or "B.")

547. Q. M. C. Form 127 will be used in all cases where civilian employees (not classified civil service) are employed for temporary service in the Quartermaster Corps of the Army in any capacity in connection with troops in the field.

848. Envelopes for official use are provided under contract by the Postmaster General in accordance with the act of June 26, 1906 (34 Stat., 476). The depot quartermaster, New York City, is authorized to order envelopes directly from the contractors and to make payment for the same under the terms of the contracts.

No job printing for envelopes other than that authorized by paragraph 836, Army Regulations, 1913, will be allowed, but in order to facilitate business such inexpensive rubber stamps as are absolutely necessary for use in the event of a change of station or address may be provided. (G. O. 107, W. D., 1911.)

The kinds, sizes, and prices of envelopes issued by the Quartermaster Corps are given in "List of Class A supplies and price list."

The Auditor for the War Department disallowed items aggregating \$3.64 in the accounts of a quartermaster (the same being payments for envelopes purchased for military posts for sale to officers and enlisted men), on the ground that the purchases were not in accordance with the provisions of the act of June 26, 1906 (34 Stat., 476), which provided that after December 31, 1906: " * * the Postmaster General shall contract, for a period not exceeding four years, for all envelopes, stamped or otherwise, designed for sale to the public or for use by the Post Office Department, the Postal Service, and other executive departments, and all Government bureaus and establishments, and the branches of the service coming under their jurisdiction, and may contract for them to be plain or with such printed matter as may be prescribed by the department making requisition therefor; * * *"

On appeal, the Comptroller of the Treasury affirmed the action of the auditor, and

Held, that the above-quoted provision prohibited the purchase of envelopes by or for any Government department, bureau, or establishment, or any branch of the service coming under their jurisdiction in any other manner than under contract made by the Postmaster General, except in case of exigency where the need for the envelopes was so urgent as not to permit of the delay necessarily incident to obtaining them through the Postmaster General. See 20 Comp., 34, and decisions therein cited. (Comp., June 4, 1914; Bull. 33, W. D., 1914.)

849. When facilities of a purchasing office do not permit of such thorough chemical analysis as may be necessary in particular cases, purchasing officers may, through the courtesy of the Secretary of Agriculture, call for assistance upon the chemist in the food laboratories operated by the Agricultural Department in different cities throughout the country.

850. When quartermasters of mine planters and cable steamers purchase coal and water as authorized in paragraph 2245 payment will be made by the quartermaster of the vessel if funds are available. If funds are not available proper certified vouchers will be forwarded to the department quartermaster for payment.

851. At the beginning of each fiscal year instructions are issued to department quartermasters and quartermasters at independent stations in the United States in connection with advertisements which are issued by them for the procurement of forage and bedding for the ensuing fiscal year for the animals in their respective departments and at independent stations. While all matters pertaining to the procurement of forage are within the jurisdiction of department authorities for posts within their respective department, instructions are issued in order that there may be uniformity in securing bids. They contain information with reference to any changes in the specifications for forage, the quantity of forage to be advertised for, etc.

852. All forage (except green forage) required for animals in the Philippine Islands is purchased in the United States, for the reason that it has been found impossible to grow hay and oats in the Philippine Islands on account of climatic conditions. Instructions are usually issued twice a year—in March and August—to the depot quartermasters at San Francisco, Cal.; Seattle, Wash.; quartermaster at Portland, Oreg.; and the department quartermaster at Chicago, Ill., to advertise for the quantity of forage required during the fiscal year for shipment to the Philippine Islands. Detailed instructions are issued by the Quartermaster General, giving all information in connection with these advertisements, such as date of opening of bids, quantity of forage to be advertised for, dates upon which deliveries are to be made, etc.

Bids received in response to these advertisements are sent to the Quartermaster General, together with samples of the forage which bidders propose to furnish. The sample bales of hay are first examined to determine whether they conform with specifications as to baling and density of compression. The bales are then opened and a portion of the hay taken therefrom, which is wrapped, labeled, and sent to the Department of Agriculture, together with the samples of oats, for test and report. The samples of oats are furnished in air-tight containers, in order to secure an accurate moisture test. Special cans for submitting samples of oats have been adopted and are on hand at the Washington depot.

After report is received from the Department of Agriculture on these samples, award is made by the Quartermaster General, based upon the result of tests, prices bid, and cost of transportation from point of delivery in the United States to Manila, P. I. After awards have been made, instructions as to shipments are issued to the quartermasters at the ports from which the forage is to be shipped.

853. When any portion of the Organized Militia is called into the service of the United States the proper militia authorities of the State, Territory, or the District of Columbia will arrange for the purchase of necessary fuel and forage in not to exceed authorized allowances and for the shoeing of the authorized animals pertaining to the militia called forth. Any wheel transportation that may be needed temporarily at company rendezvous or mobilization camps which can not be supplied from the equipment of the organizations will be hired. Vouchers for these local purchases will be paid by the local United States disbursing officer in the manner prescribed for paying such vouchers incident to summer camps of instruction. The depart-

ment quartermaster of the proper territorial department of the Regular Army will furnish local United States disbursing officers with the necessary funds. (A. R. 456, 1913.)

854. For suggested form of contract for hire of motor cars and trucks, see Appendix No. 23.

ADVERTISING.

855. Advertising may be done by using newspapers or periodicals, hand bills, posters, and circular proposals. The three latter may be either printed, typewritten, mimeographed, or made by other duplicating process.

See following paragraphs for restrictions and instructions relating to advertising in newspapers and other periodicals.

If printing is deemed necessary, requisition therefor must be made on Q. M. C. Form 160.

856. Advertisements inviting proposals will ordinarily be issued by the officer who is to make the contract or purchase; in special cases, if competent authority so direct, they may be issued by any other officer. (A. R. 525, 1913.)

857. No official advertisement will be published in any newspaper except under prior written authority, special or general, from the Secretary of War. Special authority authorizes the publication of a given advertisement a specified number of times in a designated newspaper or newspapers. General authority authorizes the publication during a fiscal year, in designated newspapers, of such advertisements for proposals as may be required by the duties of officers engaged in making frequent purchases or contracts. All authorities to advertise will be granted to the office, not to the officer. In making application for authority to advertise, officers will specify the newspapers in which it is deemed advantageous to advertise. Due economy both as to the number of newspapers and as to the number of insertions will be observed by all officers, whether advertising under special or general authority, no greater number being used in any case than may be necessary to give proper and sufficient public notice. (A. R. 496, 1913.)

858. Under section 3828, Revised Statutes, it had been held that the statute is mandatory, and that *written authority must be first procured*. No subsequent approval or authorization can legalize advertising done without such written authority so as to warrant payment for same. This construction is to correct an abuse of the doctrine of ratification as applied to advertising done without authority. Said statute prohibits advertising in newspapers as therein provided, but it does not prohibit advertising by other means. (Digest Second Comp., vol. 2, sec. 18; Cir. 38, W. D., 1904.)

No advertisement, notice, or proposal for any executive department of the Government, or for any bureau thereof, or for any office therewith connected, shall be published in any newspaper whatever, except in pursuance of a written authority for such publication from the head of such department; and no bill for any such advertising or publication shall be paid unless there be presented with such bill a copy of such written authority. (R. S. 3828.)

859. The requirements of section 3828, Revised Statutes, extend to all officers connected with any executive department, no matter where situated, and not merely to those at the seat of government. (16 Opin. Atty. Gen., 616.) They are complied with by the issue of a general circular of instructions, and it is not necessary to file authority with each particular bill. (Comp. Dec., 1893-94, 108; U. S. v. Odeneal, 10 Fed. Rep., 616; 13 Comp. Dec., 446.) The written authority must precede the publication. A subsequent approval or ratification will not be sufficient. (5 Comp., 167; 14 id., 747.)

860. The following letter of the Auditor for the War Department was published in Circular 6, War Department, 1905:

TREASURY DEPARTMENT,
Washington, January 25, 1905.

The honorable the SECRETARY OF WAR.

SIR: I have the honor to invite your attention to section 3828, United States Revised Statutes, as follows:

No advertisement, notice, or proposal for any executive department of the Government, or for any bureau thereof, or for any office therewith connected, shall be published in any newspaper whatever, except in pursuance of a written authority for such publication from the head of such department; and no bill for any such advertising or publication shall be paid unless there be presented with such bill a copy of such written authority.

Under the last clause of this section it is not sufficient that there be evidence that written authority was given, but there must be presented with the bill "a copy of such written authority."

It is held by the Comptroller of the Treasury that before disbursing officers can be allowed credit for payment of such bills there must be presented with each voucher a properly certified copy of the written authority for the publication.

It is the practice of most of the disbursing officers of the War Department not to furnish copies of the written authority, but to submit with their vouchers evidence that such authority has been given.

I have to suggest that such instructions be promptly given to the disbursing officers of the several bureaus of your department and of the Army as will direct them to submit with each voucher, in payment for the publication of advertisements, a properly certified copy of the written authority for the publication as required by section 3828, United States Revised Statutes.

It will be expected that all vouchers of the character above described, submitted by officers of the War Department or of the Army, in accounts rendered by them after March 31, 1906, shall be accompanied by properly certified copies of the authority in strict compliance with section 3828, United States Revised Statutes. (Cir. 6, W. D., 1905.)

861. Disbursing officers engaged in making frequent purchases and contracts will, before the commencement of a fiscal year, request general authority to advertise for the ensuing fiscal year. Such authority will be granted to the office, not to the officer. Accounts for publishing advertisements will be submitted for audit, in accordance with paragraph 506, Army Regulations, 1913, as soon as practicable after their receipt from the publisher or proprietor of the newspaper in which the advertisement was published. (Cir. 4, A. G. O., 1902.)

862. Requests for authority to advertise will be made upon the prescribed blank forms, except that in case of great emergency, the nature of which will be stated, authority to advertise may be requested by telegraph. (A. R. 600, 1913.)

Request for authority to advertise in newspapers is made on W. D. Form 2. A carbon copy of each request for authority to advertise made upon the prescribed blank forms will be forwarded, with the original of such request, for retention in the office of the Secretary of War. (G. O. 40, W. D., 1915.)

863. When necessary to readvertise, owing to rejection of proposals received in accordance with a special authority to advertise, the approval of the Secretary of War must be obtained, as in the first instance; the approval of the original authority to advertise does not confer authority to readvertise. (A. R. 601, 1913.)

864. Ordinarily advertisements will be given six insertions in daily or four in weekly papers. When more than 10 days are to intervene between the date of the first publication and the date of opening, those in daily newspapers inviting proposals will at once be given four consecutive insertions, and immediately before the date of opening two consecutive insertions. In cases of emergency, advertisements may be given one or more insertions, as time and circumstances permit. (A. R. 602, 1913.)

Only such publications will be used in each case as shall be thought necessary to secure the requisite publicity.

When two or more papers are authorized in a place, each shall be given, as near as practicable, an equal share in money value of the advertisements published.

865. That all advertising required by existing laws to be done in the District of Columbia by any of the departments of the Government, shall be given to one daily and one weekly newspaper of each of the two principal political parties and to one daily and one weekly neutral newspaper; *Provided*, That the rates of compensation for such service shall in no case exceed the regular commercial rate of the newspaper selected nor shall any advertisement be paid for unless published in accordance with section thirty-eight hundred and twenty-eight of the Revised Statutes. (Act Jan. 21, 1881; 21 Stat., 317.)

866. Advertisements in newspapers announcing sales of property or inviting proposals for furnishing labor or supplies will, as a rule, allow 30 days to intervene between date of first publication and date of sale or opening of bids. If necessity require, a shorter period may be allowed, but no period of less than 10 days will be designated except in case of emergency. The officer who is accountable for property which is to be advertised for sale, or who is authorized to invite proposals for furnishing labor or supplies, is the one upon whom devolves the duty of determining whether an emergency exists warranting the designation of a period less than 10 days for the publication of the advertisement. No officer will authorize the publication of an advertisement beyond the morning of the day on which the sale or opening of bids is to occur, and no payments will be made for continuing such publication beyond the period authorized. (A. R. 603, 1913.)

It should be noted that the limit of time specified in the foregoing paragraph applies to advertising in newspapers. Paragraph 867 prescribed the limit of time when advertising is done by means other than newspapers.

867. In cases of large purchases a period of 30 or more days should intervene between date of first publication and of opening proposals. In small purchases from 7 to 30 days should intervene, and when the public exigency (constituting an emergency) does not permit 7 days to intervene, the period should be for as many days as the circumstances will permit. The existence of such emergency is to be determined by the officer upon whom the duty of making the purchase devolves. Advertising for proposals by newspapers, in accordance with Article XLIX, Army Regulations, 1913, will be adopted when time permits and the quantity or value of the purchase, or character of the services, in the opinion of the purchasing officer, will justify the expense. In such cases paragraph 503, Army Regulations, 1913, governs as to the number of days to intervene between the first publication and the date of opening proposals. When notice of less than 30 days is given, advertising by circulars (sent to principal dealers in the localities where the supplies or services are desired, and posted in public places) is permissible. A purchasing officer may advertise by newspapers and circulars at the same time. (A. R. 622, 1913.)

868. Officers will observe conciseness in wording advertisements, and the matter, including the heading, must be set up close in one paragraph, without dash or blank lines, leading or display, and in type no larger than that ordinarily used in advertisements. Dates should be omitted from the headings. It is not necessary to publish the conditions usually imposed upon bidders and contractors; a statement that they will be furnished on application will suffice. Names or titles of signing officers should not appear in advertisements. The following is a sample advertisement set up in accordance with these requirements:

PROPOSALS FOR FIRE HOSE.—Office of Depot Quartermaster, Washington, D. C.—Sealed proposals will be received here until 11 a. m., Dec. 28, 1914, and then opened, for furnishing 700 feet cotton-covered rubber-lined fire hose, 2-inch, in 50-foot sections, with couplings. Further information on application.

Any unnecessary expense to the Government resulting from failure to observe the requirements of this paragraph may be made a charge against the pay of the officer responsible therefor.

Advertisements for quartermaster's supplies will conform to the requirements of section 3716, Revised Statutes. (A. R. 304, 1913, as changed by G. A. R. No. 24, 1915.)

Advertisements should be in the briefest form possible constant with clearness of expression and should be free from all verbiage.

Advertisements for proposals by circular or otherwise will not ordinarily include specifications and conditions, but, in lieu thereof, a reference will be given to the prescribed specifications and conditions.

Advertisements must appear in the language of the paper in which inserted, i. e., if inserted in a German paper, the advertisement must be in German.

In no case must an advertisement extend beyond the morning of the date therein named for the opening of the bids, sale of material, public hearing, etc.; and unless the authority given should specially include insertion in the Sunday edition publication in that edition must not be made.

869. Newspapers officially designated for publishing War Department and Army advertisements are required to forward to the assistant and chief clerk of the War Department sworn statements of the commercial rates charged by them to individuals, with their usual discounts, and of any changes made in the same, except that in cases originating in the jurisdiction of a department commander such sworn statements will be forwarded to the department commander concerned. These statements will give the size of type used in the advertisements and show whether the charges are made by the inch, line, square, or folio, the rate for the first and subsequent insertions, and if by the square or folio, the number of lines or words constituting a square or folio. Fractional parts of an inch, square, or folio will be paid for at proportionate rates. Line rates are preferred, as they offer fewer opportunities for mistakes and misunderstandings in the settlement of bills. (A. R. 505, 1913.)

Such statements will be made on War Department standard form No. 3.

The filing of a statement of rates in one executive department or Army territorial department can not be construed as a notice to another executive department or Army territorial department that rates have been filed. Such statement must be furnished to each department or division advertising.

Changes in rates or ownership of newspapers should be promptly reported to the office in which advertising rates are filed.

870. Accounts presented to officers for advertisements which they did not order, but which are shown to have been ordered by the Secretary of War to be published in the newspaper presenting the accounts for payment, will be prepared upon the official forms and transmitted to the assistant and chief clerk of the War Department in the same manner as other accounts for advertising, except that in cases originating in the jurisdiction of a department commander such accounts will be forwarded to the department commander concerned. The following form of certificate will be used in such cases:

"I certify that the annexed advertisement was cut from the newspaper named in the above account, and that it was inserted in that newspaper for the period stated."

Claims of publishers of official newspapers for advertisements copied from other papers without authority from the Secretary of War will not be paid. (A. R. 507, 1913.)

871. In the event of an officer's death or removal, the outstanding bills for advertisements pertaining to this office will be prepared, certified, and forwarded by his successor, who is authorized to vary the form to correspond to the facts. Officers changing stations will leave with their successors complete records relative to unsettled accounts for advertising. (A. R. 508, 1913.)

872. The heads of bureaus of the War Department and department commanders will furnish officers charged with the publication of advertisements the necessary blanks for compliance with these regulations. (A. R. 509, 1913.)

873. When advertisements or specifications thereunder do not announce fixed standards for articles required, they should be so worded as to permit bids to be considered item by item and awards to be made for the most suitable articles of each kind offered. (A. R. 523, 1913.)

874. A copy of each advertisement and specification will be promptly forwarded by the officer issuing it directly to the proper bureau of the War Department, together with all information required for a complete understanding of the necessity for the proposed contract or purchase, and in case of notice by circular there will be indorsed on it the names of persons to whom sent, and if issued for a period of less than seven days the reason why a longer period was not allowed will be stated. The forwarding of these notices at time of issuing may be dispensed with at the discretion of the chief of bureau to which the proposed contract or purchase pertains. (A. R. 526, 1913.)

Under the authority granted in the last sentence of the above paragraph, advertisements and specifications will be sent to the Quartermaster General with the first voucher on which payment is made, unless otherwise directed at the time authority is given for the purchase of supplies or engagement of nonpersonal services.

875. The Quartermaster's Department (now Quartermaster Corps) of the Army, in obtaining supplies for the military service, shall state in all advertisements for bids for contracts that a preference shall be given to articles of domestic production and manufacture, conditions of price and quality being equal, and that such preference shall be given to articles of American production and manufacture produced on the Pacific coast, to the extent of the consumption required by the public service there. In advertising for Army supplies the Quartermaster's Department (now Quartermaster Corps) shall require all articles which are to be used in the States and Territories of the Pacific coast to be delivered and inspected at points des-

igned in those States and Territories; and the advertisements for such supplies shall be published in newspapers of the cities of San Francisco, Cal., and Portland, Oreg. (R. S., 3716.)

876. Articles of foreign production or manufacture for the service of the United States will not be purchased abroad for importation without special authority from the Secretary of War. (A. R. 517, 1913.)

877. Articles of domestic production or manufacture will be preferred to those of foreign origin, cost and quality being equal. (A. R. 518, 1913.)

878. Under the Army Regulations, advertisement may be made by handbills; but when this method is resorted to it must be shown that the handbills were circulated to such an extent as to render it probable that a large number of persons engaged in the business of furnishing the articles desired had thus been afforded an opportunity to compete for the contract which was to be let. (3 Comp., 24; see also 3 Comp., 730.)

879. If, after advertising, only one or more bids are received and it is apparent that other bids were not given because the specifications and inspections of the Government are too rigid, then under these circumstances the law regarding advertisement for contract may be regarded as substantially complied with and the failure of other bidders to submit bids clearly shows that further advertising would be useless, and a contract may be made on such terms as may be reasonable without further advertising. (Bull. 8, W. D., 1913.)

880. The office to which authority to advertise is granted will report (W. D. Form 29) at the end of each month to the assistant and chief clerk, War Department, the number and estimated money value of advertisement inserted thereunder.

PROPOSALS.

881. Proposals are invited from responsible bidders, no matter where located.

882. Information in regard to supplies or services for which proposals have been invited will be furnished, on application, to all persons desiring it, but no person who sustains, at the time, an active relation to military or civil administration under the War Department will render assistance in the preparation of proposals. (A. R. 527, as changed by C. A. R. 51, 1917.)

883. Bidders for supplies will be informed of the kind, quantity, and quality of articles required, the place, time, and rate of delivery, and conditions of payment. They will be furnished with such specifications as have been adopted, and will be permitted to examine the standard samples at the places where deposited. (A. R. 528, 1913.)

884. Bidders for labor will be informed of the nature and extent of the services required, where they are to be performed, and the time allowed for performance. They will be furnished with or allowed to examine plans and specifications of all works upon which they desire to bid, and in general will be furnished with any information needed to enable them to act understandingly. (A. R. 529, 1913.)

885. Officers having occasion to invite bids for delivery of supplies and construction of public work and improvements pertaining to the Quartermaster Corps will have a sufficient number of the specifications covering such supplies or work printed, or otherwise prepared, to enable them to supply upon application all reasonable requests of prospective bidders for the work, as well as those of manufacturers of or dealers in any line of appliances or material involved therein.

Special reference is made in this case to manufacturers of and dealers in plumbing, heating, and electric lighting appliances and supplies, and articles in like lines which may constitute any part of the work for which bids are invited.

886. Instructions to bidders should contain a provision directing bidders who are not manufacturers of the goods called for to submit the name of the manufacturer from whom such goods are to be obtained unless it be manifestly impracticable to furnish this information.

887. No person will be informed, directly or indirectly, of the name of anyone intending to bid or not to bid, or to whom information in respect to proposals has been given. (A. R. 530, 1913.)

888. Blank spaces of proposal forms are to be filled with the pen or on the typewriter, and a careful review of the proposal and guaranty should be made by the bidder to see that they are correctly drawn and executed and that all numbers read exactly alike.

889. Neither the laws nor the Army Regulations make any allowance for errors, either of commission or of omission, on the part of bidders. It must be assumed that bidders have fully informed themselves as to all conditions, requirements, and specifications before submitting proposals, and they can not be excused or relieved from the responsibility assumed by their proposals on the plea of error.

890. Proposals should be prepared in duplicate, or in triplicate if required, in strict accordance with the requirements of the advertisement or specifications. They should make specific reference to the advertisement and to any plans or specifications which may have been furnished. Each proposal should give the place of residence and post-office address of the bidder, with country, State, or Territory, and should be signed by the bidder with his usual signature in full. (A. R. 531, 1913.)

891. Postage must be prepaid in full on all bids mailed or on circulars returned without bids. The quartermaster, having no funds at his disposal for payment of deficient postage on communications addressed to him, will exercise the right of declining to receive from the Post Office Department letters or packages upon which the amount of postage required by law has not been prepaid by sender.

892. A proposal by a person who affixes to his signature the word "president," "secretary," "agent," or other designation, without disclosing his principal, is the proposal of the individual. Proposals by a corporation should be signed with the name of the corporation, followed by the signature of the president, secretary, or other person authorized to bind it in the matter, who should file evidence of his authority

to do so. Proposals by a firm should be signed with the firm name by one of the members of the firm. If the signature to a proposal is that of an officer, attorney, or agent of the corporation, or of an attorney or agent of a firm or individual, and his authority to act on behalf of his principal is not a matter of general notoriety in the locality where the proposals are opened, the officer who opens such proposals should, before considering the same, satisfy himself that the signer is vested with sufficient authority to represent his principal in the transaction. (A. R. 532, 1913.)

893. Prices must be separately stated for each article and clearly set forth, and each item will be separately considered.

894. Any explanation which a bidder may desire to make concerning his proposal, or any alternative bid, must accompany and be made a part of the original proposal.

895. In proposals numbers and prices will be written in words as well as expressed in figures; but when a great variety of articles, such as stationery, hardware, etc., is required, quantities and prices may, if the amounts involved are inconsiderable and the forms of proposals so indicate, be expressed in figures only. It will be sufficient if specifications are referred to and are declared to form part of the proposal. (A. R. 533, 1913.)

896. Erasures or interlineations should be explained by the bidder, in the proposal, over his signature. (A. R. 534, 1913.)

897. When an advertisement calls for proposals to furnish labor or supplies at more than one place, a separate proposal will be made for performance at each place, but all may be submitted in the same envelope. (A. R. 538, 1913.)

898. When proposals are received at a post, unless by an officer authorized to make the award, as in cases involving small expenditures, they and the abstract will be forwarded to department headquarters, with the recommendations of the receiving officer and the post commander as to the person to whom the award should be made. When a purchasing officer, acting under direct supervision of a chief of bureau, has invited and received proposals, he will make the award and execute the necessary papers, unless otherwise directed by the chief of bureau. (A. R. 543, 1913.)

899. Articles should be entered on the proposals in the order in which they are named in the advertisement and specifications.

900. Proposals, with their guaranties, will be securely sealed in suitable envelopes indorsed and addressed as required by the advertisement, and must be in the possession of the officer addressed before the hour appointed for the opening. No responsibility will attach to an officer for the premature opening of any proposal not so indorsed as to clearly show its character. (A. R. 537, 1913.)

901. Proposals received prior to the time of opening will be securely kept. The officer whose duty it is to open them will decide when that time has arrived. No proposal received thereafter will be considered, except that when a proposal arrives by mail after the time fixed for the opening, but before the award is made, and it is clearly shown that the nonarrival on time was due solely to delay in the mails for which the bidder was not responsible, such proposal will be received and considered. (A. R. 539, 1913.)

902. As in determining questions of good faith and validity of proposals for contracts for supplies or services, much sometimes depends upon a post mark or other data, the envelope in which such papers are received should be carefully preserved and filed with the proposals or other papers therein contained. (G. O. 43, 1881.)

903. Before the time for opening any bidder may, without prejudice, withdraw from competition by giving written notice of his decision to the officer holding his bid, and when his bid is reached at the opening it will be returned to him or his authorized agent unread. (A. R. 540, 1913.)

Negligence on the part of the bidder in preparing his proposal confers no right for the withdrawal of the bid after it has been opened, and officers of the Government have not authority to release bidders from the terms of their proposals.

904. When a quartermaster receives written notice from a bidder prior to the time of opening that he desires to withdraw his bid for a specific article or articles from his proposal, the bid on the article or articles thus withdrawn will not be read to the public at the opening, nor will so much of the proposal as refers thereto be entered on the abstract of proposals.

The quartermaster will attach the bidder's notice of withdrawal of his bid for a specific article or articles to the proposal concerned, and will certify thereon that the bid on the article or articles withdrawn was not read at the public opening nor entered on the abstract of proposals. (Opin. J. A. G., Sept. 21, 1911.)

905. Bidders are requested to be present, in person or by representative, when bids are opened. Reasonable facilities will be given all bidders to inform themselves during and subsequent to time of opening bids in regard to bids received, but it is not practicable, on account of time of Government employees required and the expense involved, to furnish such information by correspondence.

906. Proposals will be opened and read aloud at the time and place appointed for the opening (bidders having the right to be present), and each proposal will then and there be numbered and entered on an abstract, the articles being entered, after the reading of all proposals, and with the least practicable delay, in the order in which they are to appear on the returns. Articles to be procured by contract will be abstracted separately from those to be procured on written acceptance. If the number of proposals is large, those relating to specific articles or classes of articles may be entered on separate abstracts. The number of each proposal, with the quantities and prices of articles offered and dates of delivery, will appear in the proper columns, and a copy of the advertisement or notice under which the proposals are received, with a copy of

the specifications, if any, will be attached to the upper left-hand corner of the abstract. When two or more sheets are used for the abstract, they will be properly fastened together and paged on the upper right-hand corner. (A. R. 541, 1913.)

907. The United States reserves the right to reject or accept any or all proposals, or any part thereof.

GUARANTIES.

908. Guaranties, signed by two responsible parties, or by a qualified surety company, will be required to accompany proposals whenever, in the opinion of the officer authorized to make the contract, they are necessary to protect the public interest, and when so required, no proposal unaccompanied by a guaranty, made in manner and form as directed in the advertisement or specifications, will be considered. At the option of bidders certified checks for the amount of the guaranty required may be received in place of the written guaranty. These checks will be kept in a secure place, and will be returned to bidders by the purchasing officer when no longer required to protect the interests of the Government. (A. R. 535, 1913.)

909. Whenever it is intended to require that guaranties or certified checks shall accompany proposals that fact, the amount in which the guarantors are to justify, or, if certified checks are substituted for the guaranties, the amount required and the periods to be allowed after the award for the execution of contract papers and bonds will be stated in the advertisement or specifications. (A. R. 524, 1913.)

910. A guaranty to a proposal is intended to protect the Government against loss in the event of the failure of the bidder to comply with the terms and conditions prescribed for observance upon his part. The conditions of the guaranty are, first, that the proposal, if not withdrawn prior to the opening, shall stand for 60 days next after the opening of proposals unless accepted or rejected within that period, and, secondly, that upon award, for the whole or for any part of the supplies offered in the proposal, the bidder shall either (a) enter into contract and also give bond, in case bond be required, or (b) furnish the supplies awarded in case the making of formal contract is waived; and that in case of failure in any of these respects the obligors shall pay to the United States the difference in price between the amount of the accepted proposal and the cost of procuring such supplies, etc., from other parties if the latter amount be in excess of the former. Guaranty must be furnished when the amount involved in the proposal to be submitted by a bidder is \$500 or more; otherwise, the proposal can not be considered. The guaranty will be according to the form annexed to the proposal blank, and will be executed by two responsible persons or by a qualified surety company, or the guaranty may be according to the method given in paragraph 25. Individuals as guarantors will each justify in at least 20 per cent of the amount of the bid. A firm, as such, will not be accepted as a guarantor, nor a partner for a copartner, or for a firm of which he is a member, nor a person who is a contractor with the Government, or a bidder for supplies or services. Stockholders who are not directors or other officers of a corporation may be accepted as guarantors for such corporation. A company duly incorporated under the laws of the United States or of any State, and legally authorized to guarantee bonds, and which has qualified before the Treasury Department, may be accepted as guarantor to proposals. The affidavit of justification and certificate as to sufficiency in the form required for individuals may be omitted by corporate guarantors.

911. At the option of bidders, they may, in lieu of written guarantee required by paragraph 910, but with the understanding that the same conditions will apply, furnish a certified check in an amount of not less than 10 per cent of the amount of the bid. Bidders who furnish this form of guaranty should note the fact in writing across the face of the guaranty form, giving the date, amount, and name of bank on which drawn, and securely attach the check with pins to the first page of the proposal. Where the execution of a formal contract is waived the check will be retained until the conditions of the guaranty have been fulfilled by performance of the agreement: *Provided*, That if the check originally furnished as guaranty is in larger amount than the percentage required for a bond for the award made, the officer in charge may accept a certified check in a proper amount and then return the larger check to the bidder. All guaranty checks will be kept in a secure place and will be returned to the bidders who furnish them when no longer required to protect the interests of the United States.

912. The guaranty will be in duplicate, or in triplicate if required, and will be made out and executed with the necessary justification in accordance with blank forms furnished by chiefs of bureaus. The certificate of sufficiency of guarantors will be executed in the manner prescribed in paragraph 578, Army Regulations, 1913. (A. R. 536, 1913.)

The certificate of sufficiency of guarantors of proposals required by paragraphs 536 and 578, Army Regulations, 1913, will not be required in duplicate or triplicate, as are the bids, but a single certificate on one of the bids will suffice.

This certificate is one to be signed by the judge or clerk of a United States court, a district attorney, a United States commissioner, or a judge or clerk of a State court of record with the seal of said court attached, to the effect that the guarantors are personally known and are believed to be pecuniarily worth the sums stated in the preceding affidavits. This requirement of only a single certificate of sufficiency applies only to bids and not to bonds guaranteeing contracts. The purpose of this change is to relieve the bidders from the payment of double or triple fees to the officials for making the certificates on several numbers of a bid.

When a certificate of sufficiency of guarantors of a proposal is made on one number of the proposal, the other numbers of the proposal should contain references to the fact that the certificate of sufficiency is executed on only one number of bid. The number bearing this certificate of sufficiency should be the one forwarded to the Quartermaster General with the abstract of proposals.

913. A firm, as such, will not be accepted as guarantors, nor a partner for a copartner or for a firm of which he is a member, nor a person who is a contractor with the Government or a bidder for supplies or services. Stockholders who are not directors or other officers of a corporation may be accepted as guarantors for such corporation.

914. A company duly incorporated under the laws of the United States, or of any State, and legally authorized to guarantee bonds, and which has qualified before the War Department, may be accepted as guarantor to proposals. The affidavit of justification and certificate of sufficiency in the form required for individuals may be omitted by corporate guarantors.

List of companies holding certificates of authority from the Secretary of the Treasury as acceptable sureties on Federal bonds, published quarterly by the Secretary of the Treasury, is distributed by the Quartermaster General.

915. The guarantors, if individuals, must each justify in the amount indicated by the advertisement or circular of instructions to bidders.

916. Bidders who furnish certified checks as guaranty should note the fact on each number of their bid, giving amount of check and bank upon which drawn.

917. When no guaranty is required, bidders must, if called upon by the awarding officer, furnish satisfactory evidence, before the award is made, of their ability to carry their proposals into effect. (A. R. 547, 1913.)

918. A sealed instrument executed by individuals in Maine, Massachusetts, or New Hampshire must be sealed by the obligors with seals of wax, wafer, or other adhesive substance. Therefore, in order to avoid the likelihood of defects in this respect through the failure of guarantors to affix the proper seals to their signatures, adhesive seals will hereafter be affixed over the printed device for seals opposite the blank spaces for the signatures to the guaranty, prior to furnishing proposal blanks, Q. M. C. Forms Nos. 111, 118, and 132, to intending bidders in the three States mentioned. (The seals so placed upon the blanks will not be objectionable in case the bidder should elect to furnish a corporate guarantor.) By signing in execution an individual guarantor adopts a seal previously attached, but no other person is authorized to affix a seal after signature except the person signing.

ABSTRACT OF PROPOSALS.

919. Each proposal will be completely abstracted before another is taken up. The bids, i. e., the items of a proposal or the quantities of different articles offered, prices at which offered, marks on samples, and dates of delivery, will be entered (only one bid on a line) in the proper columns in the order in which they are found on the proposal. The designation of a proposal, i. e., its "No." and "Name of bidder," will be entered only once on any page.

A copy of the advertisement or circular under which the proposals are received will be attached to the head of the abstract at the left-hand upper corner.

A list of the persons to whom circulars were sent must be noted on the circular attached to the abstract; and the accepted quantity and price must be noted in the column of "Remarks," opposite the name of the bidder.

When a lower bid is rejected and a higher one is accepted a reason for rejecting the lower bid must be given, such, for instance, as "Rejected, not the most suitable for the purpose required," or whatever the reason may be.

Reasons must be given for accepting articles in packages differing from those named in the published lists of authorized articles.

When the solicitation for proposals gave less than 10 days' notice the abstract must show why a longer notice was not given.

920. The accepted quantity and price will be noted on the abstract of proposals in the column of "Remarks," opposite the name of the bidder. If a bid be rejected and one at a higher price accepted, the reason for the rejection will be written in the column of remarks. When contracts are made the fact will be stated in the abstract. (A. R. 548, 1913.)

921. Proposals will be separately numbered as vouchers to the abstract. They will not be fastened together nor to contracts, except to the copy required to be sent to the returns office of the Department of the Interior. (A. R. 542, 1913, as changed by C. A. R. 41, 1916.)

922. Abstracts will be forwarded to the proper bureaus of the War Department when specially directed by the heads of such bureaus or required by the regulations thereof. (A. R. 549, 1913.)

923. At the time the contracting officer is directed to take the steps preliminary to making a contract instructions will as a rule be given in each case when it is desired that abstracts and bids are to be submitted to the Quartermaster General.

In minor cases, and often in case where little time is available, the instructions are either to make award to the lowest responsible bidder for the best and most suitable article or else report by telegraph the lowest bid received. In important cases a list of all bids received may be called for.

The abstract of proposals, with attached papers, and a copy of each proposal will be filed as office records of the purchasing officer. None will be forwarded to the Quartermaster General unless so directed, but when called for it will be forwarded, accompanied by a copy of the advertisement, circular to bidders, specifications, and, if indicated, by one number of each proposal received. An abstract of proposals will not be included among the papers to be transmitted to the returns office after a formal contract is made nor among those to be finally transmitted to the Auditor for the War Department in the case of either a formal contract or a proposal and acceptance agreement.

A copy of the advertisement or circular under which the proposals were received, with notation thereon of a list of persons to whom the same was sent out, and a copy of the specifications, if any, will be attached to the abstract at the upper left-hand corner.

924. In forwarding proposals or abstracts thereof to the Quartermaster General there will be inclosed with same two copies of the advertisement inviting the proposals and two copies of the circular to bidders; also two copies of the specifications where separate specifications have been adopted for that opening.

AWARDS.

925. When proposals for supplies for the general service of a department are received at its headquarters the chief officer of that branch of the staff to which they pertain will submit them to the department commander and, under his supervision, will make the award and execute the necessary papers unless, under existing orders, the action of higher authority is necessary. (A. R. 544, 1913.)

926. Except in rare cases, when the United States elects to exercise the right to reject proposals, awards will be made to the lowest responsible bidder, provided that his bid is reasonable and that it is in the interest of the Government to accept it. (A. R. 545, 1913.)

927. Awards will be made to the lowest bidder, by items, for the most suitable articles, where the same can be purchased the cheapest, quality and cost of transportation, where that is involved, the interests of the Government considered.

928. If there are reasonable grounds for supposing that any bidder is interested in more than one proposal, the same will be considered sufficient cause for rejection of all bids in which he is interested. The interest referred to is an interest as a bidder but not as a manufacturer or seller of materials to a bidder. A manufacturer who has quoted prices on his materials to a bidder is not thereby disqualified from quoting prices to other bidders or from submitting a bid directly for the materials or work advertised for.

929. Slight failures on the part of a bidder to comply strictly with the terms of an advertisement should not necessarily lead to the rejection of the bid, but the interests of the Government will be fully considered in making the award. (A. R. 546, 1913.)

930. Lack of commercial standing on the part of the bidder or inadequate facilities or plant on the part of the manufacturer will constitute good and sufficient grounds for the rejection of bids.

All bids received from contractors who have failed unjustifiably to fill former contracts with the Government shall be rejected. (G. O. 167, W. D., 1905.)

Abnormally low bids will be subject to the strictest scrutiny and comparison with the estimated cost of doing the work bid upon, and, before award is made on such bids, the bidder will be required to furnish evidence of ability to carry out the terms thereof or to furnish bond.

Contracting officers in making awards for supplies for the Army are instructed in cases where experience has shown that any individual or firm has persistently endeavored to evade the performance of his contract with the Government, to report such cases in order that instructions may issue for the rejection of any bids received from such parties, either upon all contracts for supplies or upon contracts for certain specified articles, as the interests of the Government may require. (G. O. 63, W. D., 1916.)

931. As soon as awards under an opening of bids have been determined the successful bidder will be advised by letter of acceptance on Q. M. C. Form 119a, by typewritten letter, or by return of one number of proposals properly accepted. Q. M. C. Forms 103 and 105 have a place for acceptance already provided on the form. This letter of award or acceptance should inform the bidder of the items and prices accepted, the time of delivery, quantities or numbers, etc., and also whether the proposal and acceptance will constitute the contract or whether a formal written contract will be executed. If the proposal and acceptance is to constitute the contract, directions should be given in the acceptance as to time and place of delivery, inspection, etc. If formal written contract is to be executed, the bidder should be informed that contract will be forwarded for his signature as soon as practicable, and steps should be taken to prepare same at once.

932. When the quantity of an article has been stated in the solicitation for proposals no greater quantity can be accepted, unless the right was reserved in the solicitation to increase the quantity called for.

933. Prior to making an award for the manufacture of garments the purchasing officer will assure himself that the contractor has adequate facilities for carrying out the terms of the contract and that the conditions of his factory are entirely sanitary.

PROPOSAL AND ACCEPTANCE AGREEMENTS.

934. Proposal and acceptance agreements are made on the following forms:

Q. M. C. 103—Proposal and acceptance agreement for lodgings.

Q. M. C. 105—Proposal and acceptance agreement for meals and lunches.

Circular proposals are made on the following forms:

Q. M. C. 119—Circular-proposal.

Q. M. C. 119a—Letter of acceptance of proposals.

Q. M. C. 132—Circular-proposal and specifications for repairs to steamers (or launch).

Q. M. C. 944—Proposal.

Proposal and acceptance agreements may also be made by letter (in the manner common among business men).

935. Unless special directions are given in some particular case, copies of proposals and acceptance agreements or letters of acceptance will not be forwarded to the Quartermaster General's office.

It is not required that copies of proposals and letters of acceptance, or proposal and acceptance agreements, be filed in the returns office of the Department of the Interior. However, when both formal written contracts and proposal and acceptance agreements result from awards made at one opening of bids, it will be necessary to forward one number of all bids received to returns office with copies of formal contracts, even though on some of the bids only letters of acceptance have been written.

936. Proposal and acceptance agreements will be made in duplicate only—i. e., the proposals need be invited only in duplicate—when it is known that there is no necessity for formal written contracts to cover the awards.

One number of the accepted proposal with copy of letter of acceptance or other acceptance thereof will be filed with the first voucher making payment for the supplies or services purchased by the proposal and acceptance. The voucher will also be accompanied by a copy of the advertisement inviting the bids and a certificate of the contracting officer as follows:

"I certify that the award of the foregoing contract was made to the lowest responsible bidder for the best and most suitable articles or services, on proposals received in response to the advertisement hereto attached, which was published in newspapers and posted in public places for days prior to the opening, and was sent to principal dealers and contractors at and vicinity."

The above form of certificate should be altered to comply with the facts, and if award was not made to lowest bidder the reason therefor must be given. If future payments are made under the same agreement, the vouchers therefor should refer to the number, date, month of the account, and name of officer rendering the account with which the agreement is filed.

The original letter of acceptance or other acceptance will be mailed or delivered to the successful bidder.

The contracting officer will retain one number of the proposal and attach thereto a copy of his letter of acceptance or other acceptance.

937. In the case of a suit by the Government to recover the increased cost arising from the failure of a contractor to perform an agreement entered into by correspondence, and which involved a considerable time and a large sum of money, the United States Supreme Court held, on November 15, 1915, as follows, quoting the syllabus:

"Even if a statute declares a transaction void for want of certain enumerated forms, the party for whose protection the requirement is made may waive it; void in such cases meaning only voidable at that party's choice.

"The object of Revised Statutes, section 3744, providing that certain officers of the Government reduce all contracts to writing, is to furnish the needed protection for the United States and not for the private individual, who does not need such protection; and, notwithstanding informality of execution on the part of the Government, if the other contracting parties did actually contract, he can be held to performance.

"200 Fed. Rep., 1007, reversed." (239 U. S., 88.)

938. The following provisions are taken from circular-proposal, Q. M. C. Form 119:

"Sealed proposals, in duplicate, subject to the usual conditions, will be received at this office until the time specified below, at which time and place they will be opened in the presence of bidders who attend, for the supplies or services specified below, the Government reserving the right to reject or accept any or all bids or any part thereof.

"Bidders for supplies must state the time when and the place where they propose to make deliveries. Bids are invited for delivery as indicated below, but proposals for delivery at other points will be entertained. Bidders for services of any nature must state the date they will begin work and the date they will complete the same.

"Proposals for any class of stores mentioned, or for quantities less than the whole required, will be received, and the quantities may be increased or decreased to an extent not exceeding 20 per cent (50 per cent in case of subsistence stores) should the interest of the public service demand such change.

"Preference will be given to articles of domestic production or manufacture, conditions of quality and price (including in the price of foreign productions and manufactures the duty thereon) being equal, and such preference will be given to articles of American production and manufacture produced on the Pacific coast to the extent of consumption required by the public service there.

"Proposals will be signed by the bidder, inclosed in sealed envelopes, postage fully prepaid, and addressed to the undersigned, marked: 'Proposals for, to be opened m.,,'"

INSTRUCTIONS.

1. This form may be used in cases where various forms of circular-proposal have been used heretofore, as in inviting proposals for (except construction and repair) Class A supplies, Class A-1 supplies, and other supplies when the delivery or performance is to immediately follow the award and no guaranty of proposals is considered necessary. In such cases a formal contract may or may not be made, according to the provisions of paragraph 724, Manual for the Quartermaster Corps, 1916, and the judgment of the purchasing officer.

2. However, under the terms of the law cited in paragraph 724, Manual for the Quartermaster Corps, 1916, proposals invited on this form and accepted by letter constitute valid contracts if within the limits fixed in the law and the restrictions of said paragraph.

3. In inviting bids for subsistence stores, notation should be made on the face of the form that the conditions of "Q. M. C. Form No. 120 will govern," and the serial numbers of the items for which bids are invited should be stated in the column headed "Description."

4. Any special conditions, specifications, terms of delivery or performance should be shown on the face of the form when it is sent out as an advertisement.

5. The time and place of opening, name and title of officer, place for delivery, list of articles or services advertised for, etc., should be inserted in the form (preferably by the typewriter, or multigraph, or mimeograph) before it is sent out as an advertisement.

6. If additional space is required for lists and descriptions of articles or services, an additional sheet or sheets (Q. M. C. Form No. 119b) should be attached.

7. The items should be so arranged as to permit the insertion opposite each by bidders of the price at which and the number of days within which the same will be furnished.

8. When issued as an advertisement, after being prepared as directed, this form will be sent to prospective bidders, posted in public places, and distributed among dealers in the class of supplies or services required.

9. Proposals received in response to the invitation therefor will be opened (in the presence of the bidders who avail themselves of the privilege of attending), at the time appointed therefor, abstracted, and awards made to the lowest responsible bidders for the best and most suitable supplies or services. Contracts will be made, or will not be made, as provided in paragraph 724, Manual for the Quartermaster Corps, 1916, and considered advisable by the purchasing officer. When formal contracts are made, the successful bidders will be informed of the awards to them and that contracts will be prepared for execution as soon as practicable.

10. When formal contracts are not made, letters of acceptance will be issued on Q. M. C. Form 119c, specifying the articles, quantities, description, time of delivery, place of delivery, prices, etc., and giving directions for delivery, the proper marking of supplies, or for the proper performance of the services.

11. When formal contracts are not made, a copy of the proposals, etc., will not be sent to the return office; likewise, none in such cases need be forwarded to the Quartermaster General, except when specially directed to do so.

12. In all cases, however, when a formal contract is not made, a copy of the advertisement, one number of the accepted proposal, and a copy of the letter of acceptance will be filed with the first voucher upon which a payment thereunder is made, together with certificate as to whether award is made to lowest bidder, as required by paragraph 724, Manual for the Quartermaster Corps, 1916.

13. The purchasing officer will, when formal contracts are not made, retain one number of each proposal and a copy of each letter of acceptance.

CONTRACTS.

939. Contracts will be made on forms furnished by the chiefs of bureaus, in cases where such forms are applicable, and those forms will be modified only to such extent as is necessary. When modifications are made they must be fully explained over the signatures of the contracting parties. All conditions of the contract will be stated herein as fully and clearly as possible. (A. R. 555, 1913.)

The blank forms of contracts furnished by the Quartermaster General are of sufficient variety to meet all the needs of the service, so far as known. When the necessity for other forms arises, the fact should be brought to the attention of the Quartermaster General. The printing of special forms at department headquarters, depots, posts, or stations is not authorized.

940. Agreements for the purchase of water, gas, and for the engagement of such services as wagon transportation, shoeing animals, furnishing towels, laundering, drayage, hauling, ferry service, stevedoring, scavenger service, removing ashes and waste and disposal of garbage, but not including agreements for construction and repair of public works, electric current or telephone service, will be made on Q. M. C. Form 115, "Contract for miscellaneous services."

941. The following forms are used for executing formal contracts in the Quartermaster Corps:

Q. M. C. 101—Lease.

Q. M. C. 102—Lease for rental of recruiting offices.

Q. M. C. 104—Contract for lodging, or meals and lunches, for recruiting party, recruits, and applicants for enlistment in the United States Army.

Q. M. C. 107—Contract for supplies.

Q. M. C. 108—Contract for supplies to be delivered in bulk at depots and to purchasing quartermasters.

Q. M. C. 109—Contract for construction and repair of public works, including vessels.

Q. M. C. 109a—Supplemental agreement for modification of contract.

Q. M. C. 109c—Supplemental agreement for extending time limit.

Q. M. C. 110—Articles of agreement (printing, etc.).

Q. M. C. 112—Charter party—ocean and lake vessels.

Q. M. C. 113—Charter party—river steamers and barges.

Q. M. C. 114—Articles of agreement—transportation of troops and equipment.

Q. M. C. 115—Contract for miscellaneous services.

Q. M. C. 116—Contract for electric current.

Q. M. C. 125—Contract for beef cattle.

Q. M. C. 130—Contract for telephone service—rental of party lines, individual lines, or private branch exchanges.

Q. M. C. 130a—Contract for telephone service—rental of trunk lines—military reservations only.

942. Contracts will be made in the name of, and will be signed by, the officer designated by the chief of bureau to which the contracts pertain. They *will not be made at posts unless ordered by superior authority*, and they will not be so ordered unless the stores or services required, of proper quality or kind, can be procured as cheaply there as elsewhere. (A. R. 556, 1913.)

943. Contracts may be made by quartermasters serving under the jurisdiction of department commanders for supplies and services other than personal, where the same have been designated by proper authority to be secured under such contracts. The contracts will be made under the direction and supervision of the department commander, who will scrutinize them carefully as required by paragraph 751, Army Regulations, 1913, but will not be made subject to formal approval. The authority to make such contracts is subject to the proviso that the apportionments and allotments made for these supplies and services will not be exceeded. (A. R. 557, 1913, as changed by C. A. R. 41, 1916.)

944. Purchasing officers of the several staff corps and departments, who are under the direct supervision of the chiefs of their respective bureaus, are authorized to make contracts for the purchase of supplies and for the engagement of services other than personal, without the approval of the chief of bureau, except in such specific cases as may be designated by the chief of bureau to be made subject to his approval, when such purchase of supplies or engagement of services is properly authorized. (A. R. 558, 1913, as changed by C. A. R. 21, 1915.)

Under the provisions of paragraph 558, Army Regulations, 1913, depot and other quartermasters acting under the direct supervision of the Quartermaster General will hereafter execute all contracts, which they are directed or authorized to make, without having same subject to the formal approval of the Quartermaster General.

The blanks now prescribed as contract forms and circulars to bidders will be continued in use, but the clauses therein making the contract subject to the approval of the Quartermaster General will be stricken out.

945. The purpose of authorizing contracts to be made by department quartermasters and by purchasing officers under the direct supervision of the chiefs of their respective bureaus, without the approval of the chiefs of bureaus, is to dispense with the labor and delay incidental to approving contracts. Contracting officers must continue to exercise the greatest care in preparing and executing contracts. Contracts which are improperly executed will be returned for correction, regardless of the fact that they are not subject to approval.

As officers are authorized to make contracts only as prescribed by law and regulations, they will be held personally responsible for the proper execution thereof.

946. When a contract is entered into with a partnership, the individual names of the partners should be given in the body of the instrument, with the recitation that they are partners composing a firm, which should be named. The contract may be signed in the name of the partnership by one of the partners, who will append his own signature as one of the firm.

A contract with a partnership doing business in the Philippine Islands through a local representative or agent may be executed in the name of the firm by such local representative or agent, in which case the contracting officer will file with the contract a properly certified copy of the power of attorney showing the authority of such representative or agent, or will certify on the contract that he has satisfied himself of the signer's authority to bind the firm and has waived the requirement as to furnishing evidence of such authority. (A. R. 559, 1913.)

947. A contract of a corporation should have the name of the corporation written in the body of the instrument, as one of the parties thereto, and should be signed by the officer or person who has been authorized to contract in its behalf, who should sign the corporate name and his own. The contracting officer will, in all cases, satisfy himself that the signer has authority to bind the corporation, and will either require from him satisfactory evidence thereof, and file the same with the contract, or will certify on the contract that he has satisfied himself of the signer's authority and has waived this requirement. If evidence be filed with the contract, it should consist of extracts from the articles of incorporation, the by-laws, or the minutes of the board of directors, duly certified by the custodian of such records under the corporate seal (if there be one), showing the signer to be properly vested with authority to bind the corporation. (A. R. 560, 1913.)

948. All contracts will be executed in triplicate. One number is for the Auditor for the War Department, one for the head of the bureau to which the contract pertains, and one for the contractor. Two copies will be made, one for the contracting officer, and the other for the returns office of the Department of the Interior. (A. R. 561, 1913.)

949. The three numbers of the contract will be forwarded to the head of the proper bureau for examination and for approval, if such approval is required. Should any illegality be discovered, it will be submitted to the Secretary of War. (A. R. 562, 1913.)

When contracts are completely executed, one number will be delivered to the contractor, two numbers forwarded through department headquarters to the Quartermaster General (one being for his files and one for the Auditor for the War Department), and two copies retained by the contracting officer. As soon as sufficient time has elapsed to receive notice from the Quartermaster General's office of any errors in the original contract and subject to time limit stated in paragraph 964, one copy will be forwarded by the contracting office to the returns office, Department of the Interior, Washington, D. C.

950. All papers relating to or affecting the performance of any contract will finally be transmitted to the bureau of the War Department to which the contract pertains, except as provided in paragraph 705, Army Regulations, 1913. (A. R. 565, 1913.)

951. Eight hours shall constitute a day's work for all laborers, workmen, and mechanics who may be employed by or on behalf of the United States. (R. S. 3728.)

952. SEC. 1. That every contract hereafter made to which the United States, any Territory, or the District of Columbia is a party, and every such contract made for or on behalf of the United States, or any Territory, or said District, which may require or involve the employment of laborers or mechanics shall contain a provision that no laborer or mechanic doing any part of the work contemplated by the contract, in the employ of the contractor or any subcontractor contracting for any part of said work contemplated, shall be required or permitted to work more than eight hours in any one calendar day upon such work; and every such contract shall stipulate a penalty for each violation of such provision in such contract of five dollars for each laborer or mechanic for every calendar day in which he shall be required or permitted to labor more than eight hours upon said work; and any officer or person designated as inspector of the work; to be performed under any such contract, or to aid in enforcing the fulfillment thereof, shall, upon observation or investigation, forthwith report to the proper officer of the United States, or of any Territory, or of the District of Columbia, all violations of the provisions of this act directed to be made in every such contract, together with the name of each laborer or mechanic who has been required or permitted to labor in violation of such stipulation and the day of such violation, and the amount of the penalties imposed according to the stipulation in any such contract shall be directed to be withheld for the use and benefit of the United States, the District of Columbia, or the Territory contracting by the officer or person whose duty it shall be to approve the payment of the moneys due under such contract, whether the violation of the provisions of such contract is by the contractor or any subcontractor. Any contractor or subcontractor aggrieved by the withholding of any penalty as hereinbefore provided shall have the right within six months thereafter to appeal to the head of the department making the contract on behalf of the United States or the Territory, and in case of a contract made by the District of Columbia to the commissioners thereof, who shall have power to review the action imposing the penalty, and in all such appeals from such final order whereby a contractor or subcontractor may be aggrieved by the imposition of the penalty hereinbefore provided such contractor or subcontractor may within six months after decision by such head of a department or the Commissioners of the District of Columbia file a claim in the Court of Claims, which shall have jurisdiction to hear and decide the matter in like manner as in other cases before said court.

SEC. 2. That nothing in this act shall apply to contracts for transportation by land or water, or for the transmission of intelligence, or for the purchase of supplies by the Government, whether manufactured to conform to particular specifications or not, or for such materials or articles as may usually be bought in open market, except armor and armor plate, whether made to conform to particular specifications or not, or to the construction or repair of levees or revetments necessary for protection against floods or overflows on the navigable waters of the United States: *Provided*, That all classes of work which have been, are now, or may hereafter be performed by the Government shall, when done by contract, by individuals, firms, or corporations for or on behalf of the United States or any of the Territories or the District of Columbia, be performed in accordance with the terms and provisions of section one of this act. The President, by Executive order, may waive the provisions and stipulations in this act as to any specific contract or contracts during time of war or a time when war is imminent, and until January first, nineteen hundred and fifteen, as to any contract or contracts entered into in connection with the construction of the Isthmian Canal. No penalties shall be imposed for any violation of such provision in such contract due to any extraordinary events or conditions of manufacture, or to any emergency caused by fire, famine, or flood, by danger to life or to property, or by other extraordinary event or condition on account of which the President shall subsequently declare the violation to have been excusable. Nothing in this act shall be construed to repeal or modify the act entitled "An act relating to the limitation of the hours of daily service of laborers and mechanics employed upon the public works of the United States and of the District of Columbia," being chapter three hundred and fifty-two of the laws of the Fifty-second Congress, approved August first, eighteen hundred and ninety-two, as modified by the acts of Congress approved February twenty-seventh, nineteen hundred and six, and June thirtieth, nineteen hundred and six, or apply to contracts which have been or may be entered into under the provisions of appropriation acts approved prior to the passage of this act.

SEC. 3. That this act shall become effective and be in force on and after January first, nineteen hundred and thirteen. (Act of Congress, June 19, 1912.)

953. The provisions of the act entitled "An act relating to the limitations of the hours of daily service of laborers and mechanics employed upon the public works of the United States and of the District of Columbia," approved August first, eighteen hundred and ninety-two, shall not apply to alien laborers employed in the construction of the Isthmian Canal within the Canal Zone. (Act Feb. 27, 1906; 34 Stat., 33.)

954. The provisions of an act entitled "An act relating to the limitations of the hours of daily service of laborers and mechanics employed upon the public works of the United States and of the District of Columbia," approved August first, eighteen hundred and ninety-two, and of an act entitled "An act making appropriations to supply urgent deficiencies in the appropriations for the fiscal year ending June thirtieth, nineteen hundred and six, and for prior years, and for other purposes," approved February twenty-seventh, nineteen hundred and six, shall not apply to unskilled alien laborers and to the foremen and superintendents of such laborers employed in the construction of the Isthmian Canal within the Canal Zone. (Sec. 4, act June 30, 1906; 34 Stat., 669.)

955. That sections one, two, and three of an act entitled "An act relating to the limitation of the hours of daily service of laborers and mechanics employed upon the public works of the United States and of the District of Columbia" be amended to read as follows:

SEC. 1. That the services and employment of all laborers and mechanics who are now, or may hereafter, be employed by the Government of the United States or the District of Columbia, or by any contractor or subcontractor, upon a public work of the United States or of the District of Columbia, and of all persons who are now, or may hereafter be, employed by the Government of the United States or of the District of Columbia, or any contractor or subcontractor, to perform services similar to those of laborers and mechanics in connection with dredging or rock excavation in any river or harbor of the United States or of the District of Columbia, is hereby limited and restricted to eight hours in any one calendar day; and it shall be unlawful for any officer of the United States Government or of the District of Columbia, or any such contractor or subcontractor whose duty it shall be to employ, direct, or control the services of such laborers or mechanics or of such persons employed to perform services similar to those of laborers and mechanics in connection with dredging or rock excavation in any river or harbor of the United States or of the District of Columbia, to require or permit any such laborer or mechanic or any such person employed to perform services similar to those of laborers and mechanics in connection with dredging or rock excavation in any river or harbor of the United States or of the District of Columbia, to work more than eight hours in any calendar day, except in case of extraordinary emergency: *Provided*, That nothing in this act shall apply or be construed to apply to persons employed in connection with dredging or rock excavation in any river or harbor of the United States or of the District of Columbia while not directly operating dredging or rock excavating machinery or tools, nor to persons engaged in construction or repair of levees or revetments necessary for protection against floods or overflows on the navigable rivers of the United States.

SEC. 2. That any officer or agent of the Government of the United States or of the District of Columbia, or any contractor or subcontractor whose duty it shall be to employ, direct, or control any laborer or mechanic employed upon public work of the United States or of the District of Columbia, or any person employed to perform services similar to those of laborers and mechanics in connection with dredging or rock excavation in any river or harbor of the United States or of the District of Columbia, who shall intentionally violate any provision of this act shall be deemed guilty of a misdemeanor, and for each and every such offense shall, upon conviction, be punished by a fine not to exceed one thousand dollars or by imprisonment for not more than six months, or by both such fine and imprisonment, in the discretion of the court having jurisdiction thereof.

SEC. 3. That the provisions of this act shall not be so construed as to in any manner apply to or affect contractors or subcontractors, or to limit the hours of daily service of laborers or mechanics engaged upon a public work of the United States or of the District of Columbia, or persons employed to perform services similar to those of laborers and mechanics in connection with dredging or rock excavation in any river or harbor of the United States or of the District of Columbia, for which contracts have been entered into prior to the passing of this act or may be entered into under the provisions of appropriation acts approved prior to the passage of this act.

SEC. 4. That this act shall become effective and be in force on and after March first, nineteen hundred and thirteen. (Act Mar. 3, 1913; 37 Stat., 726.)

956. Executive order dated March 18, 1905, directed "That all contracts which shall hereafter be entered into by officers or agents of the United States involving the employment of labor in the States composing the Union, or the territories of the United States contiguous thereto, shall, unless otherwise provided by law, contain a stipulation forbidding, in the performance of such contracts, the employment of persons undergoing sentences of imprisonment at hard labor which have been imposed by courts of the several States, Territories, or municipalities having criminal jurisdiction." (G. O. 78, W. D., 1905.)

Instructions to bidders being a part of the contract, the above order is complied with by placing the paragraph indicated in the instructions or information for bidders.

957. Contracts should be drawn on the typewriter if practicable, and all numbers and copies made at one writing. In addition to the necessity for proper drafting, due care will be observed to secure thorough agreement in text of the several coordinate numbers of contracts as well as neat and accurate clerical work.

Opinion has been rendered that there is no legal objection to the use of the typewriter in preparing bonds, leases, and other contracts. Especial care should be observed that the carbon used is of good quality and not worn out.

958. The following decision of the Comptroller of the Treasury is published for the information and guidance of all concerned:

TREASURY DEPARTMENT,
Washington, December 8, 1904.

Brig. Gen. A. W. GREELY,
Chief Signal Officer, U. S. Army, Washington, D. C.

SIR: I am in receipt of your letter of December 6, 1904, replying to the exceptions contained in mine of October 20, respecting a claim of the Monterey Gas & Electric Co. for constructing a telephone line per verbal contract, which was settled and allowed by the Auditor for the War Department in his certificate No. 26794, dated June 14, 1904.

You give no exact date when the verbal agreement between Maj. E. H. Plummer, the constructing quartermaster, and the company was made, nor when the work was performed. In the absence of Maj.

Plummer, the information could probably have been obtained from the electric company, but I note your quotation from a letter of said company (of date Apr. 8, 1904) that (inter alia) "it has been 17 months since this work was performed * * *," from which I conclude the work was performed on a date to entitle the claim to be charged against the proper appropriation for the fiscal year 1903, if otherwise correct.

I also note the list of materials which you give as having been furnished by the company in the construction. All this information should have appeared with the voucher. When a claim has its foundation in a verbal contract, it is of the highest importance that the voucher in payment should fully disclose what is being paid for, so as to prevent the duplication of charges and additional claims.

I have repeatedly directed the attention of different officers of the War Department that section 3744, Revised Statutes, requires that all executory contracts in that department must be in writing and signed at the end thereof by both contracting parties, and that the Supreme Court holds that contracts attempted to be entered into ignoring these requisites are utterly void as contracts.

If the making of such oral or informal contracts is persisted in, in disregard of the law and the decisions of the courts and of my frequent admonitions, it will necessarily result in disallowances of credits in cases where I am unable to liquidate the proper amounts to be paid, as I am not justified in taking the amount thus informally agreed upon as the amount to be paid.

I am not in a position to settle and pass unliquidated claims. I trust this will prove a sufficient warning for the future. The law, *supra*, must be complied with, or officers violating must take the risk of having a disallowance made in their future credits.

A copy of this letter will be sent to the Secretary of War for his information and with the hopes that he will by appropriate means see to it that the law in his department be enforced as regards the execution of executory contracts for supplies or services in the future.

The account is returned to the files of the auditor, no revision being deemed necessary at this time.

Respectfully,

R. J. TRACEWELL, *Comptroller*.

However, since the rendition of the above decision the law has been changed by the act of June 12, 1906 (34 Stat. L., 258), and the latter act has been superseded by the act of March 4, 1916. Therefore, where the value of the purchase does not exceed \$500, irrespective of the time required for completion, or when the time required for completion is not more than 60 days and the amount involved does not exceed \$5,000, supplies and services may be procured in the manner indicated in paragraph 724.

959. Careful attention will be given to the drafting of contracts, to the end that the documents will properly express the agreement between the parties thereto and that the text be complete and yet contain no unnecessary repetitions. Both the printed and written parts (together with the relevant parts of attached papers) are to be treated as a whole.

Where more than one contract is to be made for work upon a building or other job, it is the purpose, as heretofore, to file the plans with the principal contract only. Hence in the contracts for the supplemental work (as plumbing, installation of heating systems, wiring for electric lighting, etc.) the printed word "plans" on page 1 (Q. M. C. Form 109) should be stricken out and a stipulation entered in article 1 "that the work shall also be performed in accordance with the plans therefor attached to the contract of dated, for the construction proper of said building (or other work, as the case may be), and which plans, so far as applicable to the work under this contract, form part of it; that the contractor acknowledges to have examined and fully understood said plans."

960. Where several proposals from the same bidder are received and accepted, applying to different Army posts, no legal objection exists to embodying them all in a single instrument, provided, of course, the conditions obligatory to each place where delivery is to be made are stated clearly in the contract (Opin. J. A. G., June 1, 1912; 355868, Q. M. G. O.)

961. When interlineations, deletions, or other changes or alterations are made, specific notations of the same should be entered in the blank space preceding the executing clause before signing.

962. The brief of each contract will show appropriation, item number, and amount.

963. It shall be the duty of the Secretary of War, of the Secretary of the Navy, and of the Secretary of the Interior to cause and require every contract made by them severally on behalf of the Government, or by their officers under them appointed to make such contracts, to be reduced in writing, and signed by the contracting parties with their names at the end thereof; a copy of which shall be filed by the officer making and signing the contract in the returns office of the Department of the Interior as soon after the contract is made as possible, and within 30 days, together with all bids, offers, and proposals to him made by persons to obtain the same, and with a copy of any advertisement he may have published inviting bids, offers, or proposals for the same. All the copies and papers in relation to each contract shall be attached together by a ribbon and seal and marked by numbers in regular order, according to the number of papers composing the whole return. (R. S., 3744.)

It will be noted that the contract required by the above statute is one that is reduced to writing and signed by the contracting parties with their names at the end thereof. When the word "contract" is used in this manual, it is used with the meaning contained in R. S., 3744, and is sometimes referred to as a "formal contract."

Circular proposal and letters of acceptance agreements are contracts under the law, but do not constitute "formal contracts" as specified in R. S., 3744, and they are therefore sometimes referred to as "informal contracts."

According to general uses the word "contract" may be defined as "An agreement between two or more parties for the doing or not doing of some definite thing; a legal obligation resulting from the drawing together of minds until they meet in an agreement for the doing or not doing of an act. A verbal contract is a contract made by word of mouth in contradistinction to one embodied in writing. An oral contract is the same as a verbal contract."

964. The copy of the contract for the returns office of the Department of the Interior will be transmitted directly thereto by the officer who signs the contract as soon as possible after the contract has been made and approved, and within 30 days after approval, together with one original of all bids, offers, and proposals made by persons to obtain the contract, and by a copy of the advertisement, all of which will be fastened together with a ribbon and seal and numbered in regular order, with the affidavit of the contracting officer appended in the following form:

I do solemnly swear that the copy of contract hereto annexed is an exact copy of a contract made by me personally with; that I made the same fairly, without any benefit or advantage to myself, or allowing any such benefit or advantage corruptly to the said or any other person; and that the papers accompanying include all those relating to the said contract, as required by the statute in such case made and provided.

[SEAL.]

Subscribed and duly sworn to before me this day of, 191...

.....
.....

When the copy of contract for the returns office can not be forwarded within the period of 30 days, as required by the statute, the contracting officer should transmit the same, with an explanation of the causes of delay, directly to the chief of bureau or other officer who approved said contract. This copy will then be forwarded by such officer to the returns office, with a notation of his views as to whether or not the reasons set forth for the delay by the contracting officer are satisfactory.

In the case of contracts that are not subject to approval, copies thereof for file in the returns office will be forwarded directly to that office after such delay as may be deemed sufficient to receive advice from department commanders and chiefs of bureaus concerning any changes that may be directed to be made, but within the required 30 days. There will be stamped or noted at the bottom of such copies the words "Execution completed (date)," showing the date on which the execution or signing of the contract was completed. (A. R. 563, 1913, as changed by C. A. R. 21, 1915.)

965. Officers making contracts on account of the Quartermaster Corps in a great number of instances fail to file copies of such contracts in the returns office, Interior Department, within the 30 days fixed by law and regulations. The duty of filing copies of contracts in the returns office is a specific personal duty imposed by law on each contracting officer. The law (sec. 3746, R. S.) provides that: "Every officer who makes any contract, and fails or neglects to make return of same according to the provisions of the two preceding sections, unless from unavoidable accident or causes not within his control, shall be deemed guilty of a misdemeanor, and shall be fined not less than \$100 or more than \$500, and imprisoned not more than six months."

The Quartermaster General will not consider and certify as satisfactory as an "unavoidable accident or cause not within his control" reasons such as press of business, papers mislaid, etc., nor any reason given by an officer for delay in filing copies of contracts which does not come strictly within the above-quoted words, but will suffer the penalty to be imposed on the officer failing to comply with the law.

966. In forwarding copies of contracts to returns office care should be exercised to comply with the provisions of the following circular issued by the Department of the Interior. Contracts which require approval will not be forwarded to the returns office until such approval is received and noted on copy for returns office. Contracts which do not require approval will, however, be forwarded immediately upon their execution to the returns office:

INSTRUCTIONS FOR THE FILING OF CONTRACTS IN THE RETURNS OFFICE.

DEPARTMENT OF THE INTERIOR,

.....

In order that the returns of contracts filed in the returns office may be prepared in a uniform manner, the following instructions should be strictly observed:

1. Returns should be arranged and consecutively numbered in the following order:

- (1) Oath of disinterestedness of the contracting officer (unless printed on the contract form).
- (2) Copy of contract.
- (3) Copy of advertisement.
- (4) Original accepted proposal.
- (5) Original rejected proposal.
- (6) Original rejected proposal, etc.

2. All the papers relating to each contract should be securely fastened together by ribbon and seal in such a manner that each paper may be easily examined.

3. When a proposal is the basis of two or more contracts:

- (a) All original rejected bids should be attached to one contract.
- (b) Each original accepted proposal should be attached to the contract to which it relates.
- (c) Notation should be made on each affidavit, excepting (a), that "The rejected proposals are attached to the contract made with, dated, for"
- (d) A duplication of blue prints, plans, and specifications may be prevented by a method similar to paragraphs 3, 3a, 3b, and 3c.

4. Letters of transmittal are used for checking purposes only, and a single letter should be used for transmitting any number of contracts.

5. The receipt of returns of contracts will not be acknowledged by the returns clerk unless specifically requested to do so in the letter of transmittal, stating the necessity therefor.

6. Miscellaneous:

- (a) Contract should be correctly dated.
- (b) Contract should be signed by the contractor.
- (c) Contract should be signed by the contracting officer.
- (d) Jurat should be correctly dated.
- (e) The designation of the authority of the authenticating officer to administer oaths should be added after the signature to the jurat.
- (f) The returns office has a flat filing system having a maximum capacity of 14 by 8½ inches, and blue prints, etc., should be transmitted smoothly folded to this dimension in such a manner that the first three papers may be examined for indexing purposes without the necessity of unfolding.
- (g) The upper right-hand corner of the first paper in the return should be reserved for file-numbering purposes. The ribbon seal, office stamps, etc., should be placed elsewhere.

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967. The number of the contract for the Auditor for the War Department will be sent to him by the head of the bureau to which the contract pertains, and in case of a purchase made by an officer of the Quartermaster Corps after public notice of seven days or more, this number must be accompanied by a copy of the advertisement a certificate of the contracting officer as to the time and manner of its publication, and his certificate that the award was made to the lowest responsible bidder for the best and most suitable article. (A. R. 564, 1913.)

968. Contracts once executed will be strictly construed and no variation from standards or specifications will be permitted or authorized. If it be demonstrated that contract requirements are unreasonable, or that the prescribed tests are not practical, or that for any reason the stipulations can not be rigidly applied or enforced, such contract must not be modified, but may be annulled with the approval of the Secretary of War, if for the best interests of the Government; and after again inviting competition from bidders, who are fully informed of the changed requirements, a new award and contract can be entered into. To sanction variations or to relax stringency in any particular of an existing contract is irregular and is likely to give the contractor an advantage which is unfair to competitors whose proposals were based on the expectation of being held to the strictest observance of the published requirements. (G. O. 167, W. D., 1905.)

969. The following instructions were issued by the Secretary of War November 18, 1909:

"My attention having been called from time to time to the fact of the great inconvenience suffered by the Government on account of contractors not fulfilling their contracts within the periods stipulated, you are hereby directed hereafter to specially call the attention of all contractors, at the time of signing contracts, to my purpose to exact a fulfillment of all contracts as to the time periods, and that I want them to understand that in entering into contracts they need not do so with the expectation that they can be relieved of those conditions."

970. The attention of officers of the Quartermaster Corps and officers doing duty therein is invited to decision of July 31, 1907, by the Assistant Comptroller of the Treasury (14 Comp. Dec., 33), relative to charges against a contractor when he delays in the performance of his contract. In the case in question the supplemental agreement extending the time limit was executed in accordance with Q. M. C. Form 139c. The decision is to the effect that, under an agreement having those stipulations, where additional time for inspection is required by reason of the contractor's delay, charge is to be made therefor, although no expenses beyond those regularly provided for may have been incurred, and that, quoting from the syllabus—

"Where a contract provides that 'any additional expense or other loss' incurred by the United States because of the failure of the contractors to complete the work by a certain time should be deducted from the amount otherwise due the contractor, and it is impracticable to determine the actual time an inspector was engaged in inspecting work during a period of delay subsequent to such time, a fair estimate of the time so engaged, made by the proper officer of the Government, may be accepted as a measure of the additional cost of inspection to the Government caused by the delay."

This decision changes in part the practice in making such settlements, and it will be necessary to observe great care in the matters of responsibility for the delay, the extent of the additional time for inspection, the charges, and the information to accompany the vouchers. In every instance of delayed performance

the officer in charge will furnish for file with the voucher his certificate or other evidence to show whether or not there has been any loss or damages, the reason for the conclusion in either case, and if loss or damages the basis upon which the amount was determined. Deduction of any such amounts will be made accordingly. Should the Government be at fault, the contractor is entitled to further time, equivalent to the hindrance to him, without charge in this respect. Since the contractor only can be recognised, he is responsible for delays by his subcontractors. If one contractor be delayed by the work or deliveries of another independent contractor with the United States, the fault is that of the Government so far as the first contractor is concerned, but if the second contractor be responsible for the delay he is to be charged with the amount otherwise accruing against the first contractor as well as such amount as may accrue in connection with his own agreement.

Besides charges for inspection, there may be items of other additional expenses and actual damages to be deducted in settlement.

The importance of taking all proper measures to secure prompt beginning and vigorous prosecution of all contracts by the contractors, thus reducing the number of delinquencies to a minimum, can not be too strongly emphasized.

971. No contract or order, or any interest therein, shall be transferred by the party to whom such contract or order is given to any other party, and any such transfer shall cause the annulment of the contract or order transferred, so far as the United States are concerned. All rights of action, however, for any breach of such contract by the contracting parties, are reserved to the United States. (R. S., 3737.)

972. The labor of troops or Government employees, or Government means of transportation, will not be used to enable contractors to fulfill contracts, except in cases of manifest necessity, and then only on the written authority of the proper commander. Full deduction will be made for Government services when rendered. (A. R. 516, 1913.)

973. All contracts and leases should be carefully examined before they are forwarded for approval or file, to see that they are correctly executed and that all of the necessary papers accompany same. This will avoid a great deal of work and delay incident to returning the papers for correction.

The following is an outline of the essential requirements:

- (a) Contract should be made on proper form, as per list published in Appendix 1.
- (b) All blank spaces should be properly filled.
- (c) All signatures should be properly signed and witnessed. Signatures should be written just as the names are written in the contract.
- (d) All papers, specifications, circulars to bidders, etc., referred to in the contract or bond as attached thereto should actually accompany same.
- (e) All parties signing should be properly authorized to do so, and in the case of corporation contractors or sureties, the provisions of paragraphs 560 or 574, Army Regulations, 1913, must be strictly complied with in each contract and bond. All signatures on bonds of principals or sureties must have their seals affixed thereto, or the word "seal" follow their signatures. This word must be printed or written on the bond before signing or must be written by the party signing. If affixed after signature by some one other than the signer, it is ineffective. Whenever corporations are principals or sureties, the corporate seal will be affixed whenever practicable; and if the corporation has no corporate seal or if it be impracticable to use the corporate seal, a scroll or adhesive seal may be used accompanied by an explanation as to its use. In Maine, Massachusetts, and New Hampshire adhesive seals are required after each individual signature to a bond.

Quartermasters are cautioned against the promiscuous waiver of the evidence required by paragraph 560, Army Regulations, 1913. Actual investigation should be made before waiver is signed. It is much more satisfactory to require such evidence and to file same with the contract, except in contracts for telephone service, water, electric current, etc., where the agents of the corporations are usually authorized to make contracts for the services furnished by the company.

Otherwise, the officer is personally responsible for any lack of authority in the person signing. The evidence required by paragraph 574, Army Regulations, 1913, can not be waived, and should be furnished with each contract and bond. This evidence is not required of surety companies for the reason that the evidence of the authority of each of their agents is on file in the Treasury Department.

(f) The certificate required by paragraph 564, Army Regulations, 1913, should be forwarded with all contracts, whether for supplies or services, whenever competition is possible. In cases where there is no competition, a statement to that effect should accompany the contract.

(g) The contract should clearly and concisely express the terms of the agreement. There should be no repetitions nor conflicting statements. Care is especially necessary to avoid conflict between the written and printed portions of contracts. The contract should be consistent as a whole.

(h) All dates should be correctly stated.

(i) Bond in the proper amount should be furnished in all cases where required, and the waiver of bond indicated where no bond is furnished.

(j) Sureties should be properly qualified. Individual sureties must justify in sums aggregating twice the penalty; and their sufficiency must be certified in accordance with the instructions printed on the forms.

(k) Bonds of partnerships should have the names of all the partners appear in the body of the bond with the recital that they are partners composing a firm, which should be named; and the names and seals of all the partners should be signed to the bond. Where one partner affixes the name and seal of a copartner

to a bond, he must show express authority to do so, such authority not being incident to the relation of partnership.

(l) Every contract should be complete in itself without reference to other contracts or papers, except as provided in paragraph 959. All papers and writing necessary to a full construction of the contract and bond will be furnished. Certified or official copies of same may be used when convenient.

(m) All contracts and bonds should be correctly and fully briefed.

(n) The clause relating to the eight-hour day, as prescribed in paragraph 731, Army Regulations, 1913, should be inserted in all contracts involving employment of mechanics and laborers or either.

(o) Contracts should be carefully drawn to cover unit prices and to contain all data, guarantees, and information in proposals. This applies especially to contracts for construction and repair work.

(p) The several numbers of each contract should be accompanied by the following papers, *but papers and contracts should not be fastened together* unless by pin or such temporary fastening, except the number forwarded to the returns office.

Contractor's number when forwarded to the Quartermaster General for approval will be without any papers whatsoever except the written contract. When returned, approved, the contracting officer will attach thereto all necessary papers, such as circulars to bidders, plans, specifications, etc., before delivery to contractor. However, contracting officer must exercise great care to see that he retains exact copy of contract and papers, both for his files and for returns office.

Auditor's number will be accompanied by one number bond, all specifications, circulars, etc., and also by certificate required by paragraph 564, Army Regulations, 1913, but no plans will be furnished for file with the auditor's number.

Number for the Quartermaster General will be accompanied by one bond, all specifications, circulars, plans, etc.

974. Calls on contractors for deliveries under terms of contracts for fuel and forage will be prepared and disposed of as follows, using Q. M. C. Form No. 455 for the purpose:

(a) In quadruplicate by quartermasters at posts and stations under the jurisdiction of department authorities. Original to contractor concerned, duplicate and triplicate copies to department quartermaster, and remaining copy filed by the quartermaster issuing the call.

(b) In triplicate by quartermasters of depots and other independent stations. Original to contractor concerned, duplicate direct to the Quartermaster General, and triplicate retained by the quartermaster.

Department quartermasters will cause the duplicate and triplicate copies of calls on contractors for fuel and forage transmitted to their offices to be carefully examined, correct errors found therein, and forward one of the copies direct to the Quartermaster General.

Where depot quartermasters contract for delivery of fuel and forage to posts and stations and request is made by quartermasters at posts concerned on said depot quartermasters for supply of fuel and forage, copies of such requests need not be forwarded to the Quartermaster General; only copies of actual calls on contractors are desired.

Calls on contractors for delivery of fuel and forage will be numbered in the upper left-hand corner of the form, serially, for each post or station, beginning with number one and ending with the last call for the fiscal year involved.

Each call should show: Date of call, serial number of call, contractor's name, date of contract upon which call is made, the post or subpost for which the supplies are required, the number of the call upon that particular contract (first call, second call, third call, etc., as the case may be), the article called for, the quantity called for (forage in pounds, mineral oil, fuel oil, and gasoline in gallons, coal in both pounds and long tons, wood in cords), the unit price, total value, appropriation and item number to which chargeable, date or dates on or between which delivery is desired (allowing generally 30 days' notice from date of call to commencement of delivery), and point of delivery.

Calls will be issued for open-market and proposal and acceptance purchase of fuel and forage, as well as for purchases under contract.

Quantities of fuel and forage greater than the quantity procurable from the funds allotted to a post or station for this purpose will not be ordered.

When a contract for fuel or forage is increased or decreased, the contractor will be advised (Q. M. C. Form 129) and two copies of the notice of increase or decrease furnished to the Quartermaster General and the post concerned notified of such increase or decrease.

All calls will specify a reasonable time in which to make deliveries, conditions of the contract, point of delivery, etc., being duly considered. If a contractor shall fail to make delivery by the time fixed in the call, and it appears that the interests of the Government will not suffer, the time for completion of delivery under the call may be extended (if within the life of the contract) without reporting the delinquency to the department quartermaster (to the Quartermaster General by depots and other independent stations). If, however, it shall appear that the interests of the Government will suffer by the contractor's failure to complete the call on time, the undelivered portion of the call will be canceled, the contractor notified that no further deliveries will be accepted on said call, and the matter reported to the department quartermaster (to the Quartermaster General by depots and other independent stations) for such action as may be directed by him, and copies of the cancellation notice will be made and disposed of in the same manner as provided for calls. Any deliveries made upon a canceled call will be reported without delay to the department quartermaster (to the Quartermaster General by depots and other independent stations) for such action as he may direct. If such deliveries are accepted, the quantity thereof will be covered by a new call, such call to show that it is issued to cover fuel and forage delivered.

In connection with the instructions contained in the preceding paragraphs the term "fuel" as used therein shall be considered as including mineral oil, gasoline, fuel oil, distillate, calcium carbide, wood, coal, and all other products used for cooking, heating, and lighting.

975. In case supplies delivered by a contractor at a military post are rejected by the quartermaster of such post the contractor may appeal to the commanding officer, whose decision shall be conclusive.

976. When desirable, the contracting officer shall reserve the right at all times to inspect in person and by duly authorized agents the articles in process of manufacture, and to reject any or all materials or workmanship not conforming to the requirements of the contract. This right is reserved so that it may be exercised with respect to articles for which the department has specifications or standards, and to such other special or important articles for which a preliminary inspection may be desired. The action of such officer or of his authorized agent shall be regarded as in an advisory capacity only, the final inspection to be made at the place where delivery is required.

977. Raw material used by manufacturers in furnishing finished products will be as frequently inspected as the interests of the Government may require by inspectors especially qualified for such work, subject to frequent personal supervision by a commissioned officer.

All supplies furnished under contract or otherwise will be subjected, whenever practicable, to the personal inspection of a commissioned officer at the time of delivery; otherwise such inspections will be made by civilian inspectors under his personal supervision, subject to tests and verification at irregular intervals and at unexpected times by such officers.

Commissioned officers charged with such inspections and with the supervision of civilian inspectors must qualify themselves by study, observation, and practice for such supervision as shall effectively protect the Government interests. (G. O. 167, W. D., 1905.)

Special experts are employed as inspectors upon the authority of the Quartermaster General only.

978. When facilities of a purchasing officer do not permit of such thorough chemical analysis of substance as may be necessary in particular cases, purchasing officers may, through the courtesy of the Secretary of Agriculture, call for assistance upon the chemists in the food laboratories operated by the Agricultural Department in different cities throughout the country.

979. The employment of a reputable chemist will be authorized when services are required for the purpose of testing Class A-1 supplies, paints, oil, and other articles subject to adulteration. Department quartermasters must, when purchasing supplies themselves or directing the purchase by post quartermasters, require the quality, etc., of the articles purchased to conform to standard samples and specifications.

980. *Held*, that a chauffeur is not within the purview of the eight-hour law which applies to laborers and mechanics. (J. A. G., Jan. 22, 1916; Bull. 8, W. D., 1916.)

981. A clause will hereafter be inserted in contracts for clothing stipulating that it is understood and agreed that the clothing to be made under the terms of the contract will be manufactured in the contractor's factory.

The contracting officer and inspectors should report promptly in case there is an effort to have the clothing made elsewhere than at such factory.

982. Whoever, being an officer of the United States, shall on behalf of the United States, directly or indirectly, make or enter into any contract, bargain, or agreement, in writing or otherwise, with a Member of or Delegate to Congress, or any Resident Commissioner, after his election or appointment as such Member, Delegate, or Resident Commissioner, and either before or after he has qualified, and during his continuance in office, shall be fined not more than \$3,000. (Sec. 115, act Mar. 4, 1909, Criminal Code.)

983. Should contract for the entire quantity of any articles be made by one depot quartermaster, the quantity and kind of supplies required by the other depots, from which estimates were received for replenishment of stock, will be transferred and invoiced to them by the depot purchasing the supplies, one copy of the invoice being sent to the Quartermaster General.

LEASES AND RENTALS.

984. Formal leases for recruiting offices are to be made upon Q. M. C. Form 102, and all other formal leases on Q. M. C. Form 101.

985. The following ruling was made by the Auditor for the War Department on January 19, 1905:

"In auditing the accounts of quartermasters it is observed in the hire of rooms and buildings for the use of the Army that they are frequently rented under oral agreement, instead of under contract as contemplated in section 3744, Revised Statutes. This practice is more general in the hire of rooms for the recruiting service. While authority for the hire of rooms or buildings is usually obtained from the proper authority, no effort apparently is made to comply with the statutes by making a written agreement fixing compensation for the same. This practice is objectionable, and in several cases where the comptroller has revised these accounts on his own motion he has called attention to the failure of the officer to comply with the statutes, and quoting from his own decision has said:

"That a disbursing officer who charges in his accounts a payment for rent, unsupported by evidence of a contract fixing the rent to be paid, is not entitled to a credit therefor." (5 Comp., 701.)

"In view of the requirements of the statutes and the decision of the comptroller it will become my duty hereafter to refuse credit for vouchers paid for rent unless supported by a written agreement signed by both parties. Vouchers, however, already paid will be allowed if otherwise correct in settlement of accounts.

"But in auditing payments made after April 1, 1905, the above requirement will be enforced, and this letter is written for your information."

986. With due regard for law, regulations, and existing orders, action will be taken in accordance with the instructions herein to execute leases for an ensuing fiscal year, or for such portion of a fiscal year as may be necessary, for buildings and grounds (including offices, storehouses, stables, quarters, recruiting stations, drill grounds, camp grounds, target ranges, etc.), and contracts for gas, electric current, and water supply for posts, provided the services have been regularly authorized in the past and will continue to be absolutely necessary at the posts and stations in question. (G. O. 34, W. D., 1915.)

987. Leases or contracts will be permitted to lapse at the close of a fiscal year if, after proper advertisement or due inquiry, premises or service other than those leased or hired can be obtained at lower rates, and change can be made without detriment to the public service. Where no better terms can be secured advantage will be taken of the option for renewal of the current leases or contracts. In executing new leases or contracts the option of the yearly renewal will be extended for the longest period to which the lessor will consent. (G. O. 34, W. D., 1915.)

988. The act making appropriation for the support of the Army for the fiscal year commencing July 1, 1915, makes provision for the payment of commutation of quarters to commissioned officers, acting dental surgeons, veterinarians, pay clerks, and members of the Nurse Corps, when on duty with or without troops, at places where there are no public quarters available, so that individual quarters for them will not be rented by the Government. When in the economical and efficient administration of the Army it is essential to rent buildings to supplement Government-owned quarters or to house troops at places where the use of tentage is impracticable, the buildings so rented shall be considered as public quarters, and assignments to quarters in such buildings may properly be made, but in no case will quarters be rented for an individual of the classes mentioned in this paragraph. Instances where it may be necessary to rent buildings to quarter troops occur in the movement of troops, expeditionary or otherwise, and also in the efficient administration of hospitals when, owing to limited public-owned quarters, it is essential to provide quarters collectively for the members of the Nurse Corps there on duty. For buildings of this class, heat and light will be furnished in kind by the Quartermaster Corps or provided by the terms of the lease, as in paragraph 994. (G. O. 34, W. D., 1915.)

989. Rental of quarters for individuals is restricted to enlisted men, the law providing that when on duty at places where there are no public quarters available, they may, when specially authorized by the Secretary of War, be paid commutation of quarters at the rate of \$15 per month, or that in lieu thereof he may, in his discretion, rent quarters for their use. The regulations governing the payment of commutation of quarters to enlisted men are prescribed in paragraph 1214, and it is set forth therein that it is contemplated to substitute a commutation status for those enlisted men for whom quarters would otherwise have to be rented, except in cases of enlisted men serving in detachments. Thus, in all cases where a detachment of men is on recruiting, surveying, or other duty, where these men can be quartered together at less cost than the commutation rates would amount to, quarters should be rented, and general authority for such rentals is hereby granted. (G. O. 34, W. D., 1915.)

990. When enlisted men of the general recruiting service are granted permission by the Secretary of War to live separately from the remainder of the recruiting party, detachment, or other organization to which they belong, quarters will not be rented for them, but authority to pay commutation of quarters will be requested by the proper officer in the manner prescribed in paragraph 1214. (G. O. 13, W. D., 1916.)

991. Enlisted men below grade 14, on duty at military posts, with the exception of firemen, Coast Artillery Corps, should be quartered in barracks or in such noncommissioned officers' quarters as may be available, and quarters will not be provided for them elsewhere by any means entailing an expense to the Government without the specific authority of the Secretary of War. (G. O. 34, W. D., 1915.)

992. The Quartermaster Corps is charged with the duty of renting quarters, which necessarily includes the duty of selecting the quarters. It is the duty of the quartermaster in renting quarters to select suitable quarters at the lowest obtainable commercial rate, taking into consideration the sphere or location of the duty of the enlisted men concerned. The interests of the Government are at all times to be subserved. (G. O. 34, W. D., 1915.)

993. The theory of renting quarters is to supplement Government-owned quarters where they are insufficient to meet the requirements of the service, so that the rented quarters constitute public quarters and have the same status as Government-owned quarters as regards the question of assigning them to individuals. Government-owned quarters are not built or maintained for any individual, and while the necessity for renting quarters may arise in the case of an individual enlisted man, such fact does not destroy the theory of rented quarters as herein expressed. Therefore, when it becomes necessary to rent quarters the body of the lease should not name the individual or individuals immediately affected, but after describing the premises should specify the number of rooms contained therein and recite that the premises are for the use of the Army at a specified place, followed by the statement that no public quarters are available. The individual or individuals immediately affected then should be assigned to quarters in the premises so rented, and in the event of his or their being relieved their successors should be assigned to the quarters.

Leases drawn as above indicated should each show the necessity for renting quarters, and on the brief the name, rank, and organization of the occupant or occupants, and the date, number, and source of the printed order or other authority placing the occupants on duty. (Par. 5, G. O. 34, W. D., 1915.)

994. If heat and light are necessary they will be furnished by the lessor whenever practicable and the rental agreed upon will be expressed in the lease as including heat and light. The quartermaster will fur-

nish on the brief of each lease a statement showing the subdivision of the total rental into items under "Barracks and quarters," and "Supplies, services, and transportation, Quartermaster Corps," items 1215 and 122. If the lessor can not furnish reliable information from which to obtain this data, the quartermaster will be governed by the actual cost or value of such service under existing local rates. In no case, however, will the quartermaster make arbitrary subdivisions based on regulation allowances. (Par. 6, G. O. 34, W. D., 1915.)

995. The supply of water is not authorized as a separate item under leases for quarters, and payment therefor can not be made except as such service may be indirectly involved in determining the actual commercial rental value of the quarters. In localities where water has a recognized commercial value in connection with the rental of quarters, the value of water may properly be considered in determining the rental value of quarters; in such cases, if deemed essential by the quartermaster, the leases may be drawn as "including water," but the entire service (rental proper and water) must be paid from appropriation "Barracks and quarters." (Par. 7, G. O. 34, W. D., 1915.)

996. Recruiting officers will take the necessary action to renew existing leases for main and auxiliary stations in accordance with instructions herein as soon as the requirements for an ensuing fiscal year have been determined. For lodgings for recruits at all points where regularly required, "Proposal and acceptance agreement" (Q. M. C. Form 103) will be executed at the lowest obtainable rate per man per day.

Upon receipt of proper orders from the War Department for opening additional auxiliary stations, suitable rooms will be rented at the lowest obtainable rate if funds are available.

Paragraph 1009 will be complied with in making new leases; but in making renewals, where the United States has an option, such option will not be given up for the purpose of carrying out the provisions of that paragraph when such action will prove disadvantageous to the Government. (Par. 8, G. O. 34, W. D., 1915.)

997. Stabling is rented for private horses of officers who are required to be mounted (par. 1272, A. R., 1913, and "Bulletin for inspector-instructors of the Organized Militia," par. 25, Oct. 10, 1911) and for whose horses public stables are not available; but no stables will be rented where public stables are available, simply because such stable is inconveniently located. Leases for the rental of stable accommodations for officers' private mounts should be drawn so as to show the following, in the order named:

- (a) Total charge of liverymen \$
- (b) Care—at least one-fifth of total charge (a)—to be paid by officer owning mount or mounts.....
- (c) Forage.....
- (d) Bedding.....
- (e) Stall.....
- (f) Total cost to be paid by Government—equals (a) minus (b).....

The total charge of liverymen (a) should be understood as meaning the usual commercial rate for stabling a private mount in the particular city or locality.

A certificate of the officer owning the mount or mounts, stating whether the livery services have been rendered as stated in the lease and whether he has paid the amount stipulated in the contract for care of the mount or mounts, should be filed with each voucher paid under such contract. There is no appropriation for paying for the care of private mounts, and such service will not be included in the lease, except as above. (G. O. 13, W. D., 1916.)

998. General authority is hereby granted for renting camp grounds at the lowest obtainable rates for troops on authorized practice marches and on "progressive military map work."

In his decision of October 3, 1905, the Comptroller of the Treasury ruled "That if an officer in command of troops upon the march makes his camping arrangements each night upon halting, he need execute no formal contracts for the use of the camp grounds; but if he contemplates remaining any further or considerable period of time upon such camp grounds, or if the march is performed in accordance with any fixed itinerary and the grounds are engaged by some officer sent ahead of the column in advance of their actual occupation by the troops, contracts in the manner provided by law should be executed." (Par. 10, G. O. 34, W. D., 1915.)

999. With the exception above stated, paragraph 998, all rentals must be covered by a written lease, taking effect on the date when the premises are first occupied.

When rentals are secured under formal lease, the leases will be executed in triplicate, one number thereof delivered to the lessor, two numbers forwarded to the Quartermaster General through the officer having charge of the funds for payment of same (department or depot quartermasters), who will state in forwarding whether or not sufficient funds have been apportioned to him to cover the amount called for in leases. One copy of such lease will be retained by leasing officer. (Par. 11, G. O. 34, W. D., 1915.)

1000. In addition to the number of leases above called for, one copy will be forwarded for the returns office, in accordance with paragraph 563, Army Regulations, 1913, but this does not apply to the proposal and acceptance form. (Par. 12, G. O. 34, W. D., 1915.)

1001. While paragraphs 998 to 1000 are sufficient authority to rent quarters, the authority is given with the understanding that the liabilities incurred must not exceed the amount authorized or apportioned, and no leases will be entered into without special authority unless funds apportioned are sufficient to cover same. (Par. 13, G. O. 34, W. D., 1915.)

1002. When private buildings occupied as barracks or quarters or lands occupied as encampments are vacated, the commanding officer and quartermaster will make an inspection of them, and the latter will

report, through the prescribed channel, to the Quartermaster General, their condition and any injury which has resulted to them by reason of such occupancy. (A. R. 1018, 1913.)

1003. When formal leases and other service contracts are terminated, two copies of the notice of termination will be forwarded to the Quartermaster General. Copies of such notices are not required to be forwarded to the Quartermaster General under the proposal and acceptance agreements, but when such service is to be terminated, written notice thereof should be served upon the lessor or contractor. (Par. 14, G. O. 34, W. D., 1915.)

1004. Leases must not be executed to cover portions of two fiscal years. If continued occupation extending beyond the end of the fiscal year is necessary, a new agreement should be executed for the term beginning July 1.

1005. The limit for option of renewal to be inserted in a lease should express the longest time to which the lessor will agree for the purpose.

1006. Length of time for notice of relinquishment to be inserted in a lease for rental should be as short as practicable, 5 days in minor cases and should rarely, if ever, exceed 30 days in any instance.

1007. It should be specified in a lease that if the premises are relinquished before the close of a monthly period, the rental for the last period shall be only the pro rata part of the monthly rental, depending upon the time of occupancy.

1008. Under rulings by the Comptroller of the Treasury, the amount paid for rent of officers' and non-commissioned officers' quarters must not exceed the "actual commercial or rental value to the general public of the quarters hired." (Letter of Comp. of Treas., Apr. 15, 1914, No. 501040.)

1009. Hereafter officers who lease or arrange for the leasing of unfurnished rooms for recruiting purposes will require the lessors to furnish the articles and facilities enumerated below, when the same are needed for the rooms, and to make agreement accordingly in the leases:

- A. Heat, including stoves or other facilities for heating.
- B. Light, including lamps or other facilities for lighting.
- C. Toilet, plumbing, and bathing facilities.
- D. Window shades.

If closet space is necessary and included in a lease, such lease should provide that the necessary hooks and shelving be installed by the lessor.

The object of these instructions is to make it unnecessary for the Quartermaster Corps to supply for rooms leased for recruiting purposes articles that can not be readily moved and used elsewhere when the rooms are vacated. (1586358, A. G. O.; G. O. 240, W. D., 1909.)

1010. When an enlisted man for whom quarters are leased is absent on furlough, or on temporary duty on completion of which he is to return to his proper station, the lease will be continued in force during such authorized absence. (Par. 1, Cir. 78, W. D., 1910.)

SUPPLEMENTARY AGREEMENTS AND WAIVERS OF TIME LIMIT.

1011. Whenever, in the opinion of an officer of the Quartermaster Corps, or one assigned to duty therein, who has charge of the supervision of delivery of supplies or construction work under contract, it becomes necessary or advisable for the interests of the Government to make any change in the terms of the contract or in plans and specifications attached thereto and forming a part thereof, full report of the circumstances will be made to the Quartermaster General before any change is authorized, required, or permitted.

This report must clearly indicate the reasons for changes recommended, must show that it is to the interests of the Government to make them, and must be accompanied by descriptions where necessary, and such drawings as may be required for a full understanding of the situation; also by an estimate of the extra cost or saving to the Government that would be effected by the change.

Any officer of the Quartermaster Corps, or any officer detailed for duty therein, who requires authorizes, or permits any change whatsoever from the contract requirements for delivery of supplies or services, including construction work, without first submitting the report above called for and obtaining the consent and approval of the Quartermaster General to the change, will be reported to the proper authorities of the War Department for such disciplinary measures as may be deemed proper in his case, and will be held peculiarly responsible for any expense caused to the Government by his violation of these instructions.

Modification of contract is made on Q. M. C. Form 100c, "Supplemental agreement for modification of contract."

When it becomes evident to the officer in charge that the work will not be completed within the time stipulated in the contract, he will, at least one month prior to the date of expiration, take the necessary steps to have the work completed by any one of the three methods indicated below:

(a) If, in his judgment, the interests of the Government require an extension of time with continuation of monthly payments, he will enter into a supplementary agreement with the contractor (Q. M. C. Form 100c) covering such period of time as will be necessary to complete the work in hand, and, after *securing the written consent of the surdies*, forward same to the Quartermaster General, with a full statement of the reasons why such extension should be granted. If the work has been delayed in any way by the action of the Government, the time which should be allowed on this account must be clearly stated.

The agreement is not intended as a protection to a contractor who, from dilatory methods, has been unable to complete his contract within the time specified, but as an assistance to disbursing officers in the Quartermaster Corps in settling their accounts with Treasury officials.

No further waiver of time limit will be made unless it is manifest that it will be impossible to execute the agreement above referred to and to have it approved before the expiration of the contract to which it relates. Constructing quartermasters will so govern themselves that application for waiver of time limit in default of preparation of this agreement will not be necessary.

Waiver of time limit does not make an extension to a fixed limit. Q. M. C. Form 100c may be used for the purpose, by striking out the words: "an extension of the time limit to 19...." and "extended to 19....," and the words "a waiver of the time limit" and "waived" inserted, respectively, in lieu thereof, on said form.

(b) If the progress of the work is such that it will evidently be completed within a short time after the date of expiration, and if the interests of the Government will be subserved by permitting the contractor to complete the work, without a formal extension of time, a report and recommendation to that effect will be forwarded by letter to the Quartermaster General.

The contractor's application for waiver of time limit should be accompanied with the written consent of the sureties to such waiver. This application for waiver of time limit should be forwarded through the officer in charge of the work, and he should indorse thereon his recommendation as to whether or not it is to the interests of the United States to approve the application or take the work out of the hands of the contractor, and forward the same through military channels to the Quartermaster General. In case of waiver of time limitation all other provisions of the contract remain in force. It is to be understood that should the original time limit be thus waived the contractor is liable for any damages and additional cost arising from the delay.

It is also to be understood in case of such waiver that if the contractor fails to carry forward his work with reasonable dispatch or complete same in reasonable time, the work may be taken out of his hands and completed by the Government, as provided for in the contract.

(c) If the interests of the Government require that the work should be taken out of the contractor's hands the fact will be promptly reported by letter to the Quartermaster General with recommendation as to the steps which should be taken to complete the work as provided by the terms of the contract.

For the information and guidance of the office of the Quartermaster General there will be furnished in all cases coming under the provisions of paragraphs (a), (b), and (c) above, a complete statement of facts showing clearly the causes and circumstances that justify the action recommended, and why the special course of action taken is considered most advantageous to the interests of the Government. It must be distinctly understood that in granting extensions under supplementary agreement or waiver of time limit the matter to be given consideration is not the convenience or interest of the contractor but that of the Government in the premises.

The supplementary agreements and reports above called for must be forwarded in time to reach this office at least 10 days before the expiration of the contract.

Contracts for plumbing, heating, electric wiring, etc., which are so drawn as to require completion with construction proper (without stating date), do not expire until the date when the construction contract work is actually completed, and prior to that date such minor contracts require no extension of time by supplemental agreement or otherwise.

The following is in explanation of the foregoing requirements and a more definite statement of same:

(a) The application for the waiver or extension must originate with the contractor and must be accompanied by the consent of his bondsmen in writing, executed in proper form. It will be sent to the Quartermaster General through the officer in charge of the work, who will indorse thereon, or state in the letter of transmittal, his views and recommendations.

(b) Extension of time limit in a contract for a definite period, or to a fixed future date, can only be made by entering into a new contract as provided by section 3744, Revised Statutes (Q. M. C., Form 100c), but the time limit on a contract may be waived by the Government under an agreement to that effect.

(c) There is no authority of law by which an officer of the United States can, in the absence of a consideration making it to the interests of the United States, extend the time of a contract if such extension will operate to release the contractor or his sureties from liability for damages or be otherwise detrimental to the interests of the Government. Where a contract contains a stipulation for liquidated damages for delay, or other similar provision, an extension or formal waiver of time limit will not be granted, but the work may be carried forward by the contractor as rapidly as possible under the terms and conditions of the original contract, if it is to the best interests of the Government to adopt that method of completing the contract. This latter method, however, must be adopted only with the consent of the Quartermaster General.

1012. Supplementary agreements for extras under construction and repair contracts must be confined to work directly in connection with the original contract. No supplemental agreement will be made for an amount which is in excess of 50 per cent of the amount of the original contract. When the cost of extra work exceeds 50 per cent of the amount of the original contract, advertisement should be issued for same and new contract made. This limitation will not be avoided by making more than one supplemental agreement, and thus having each supplemental agreement come within the 50 per cent limit.

1013. Section 3744 of the Revised Statutes makes it the duty of the Secretary of War, *inter alia*, to require contracts made under his authority "to be reduced in writing, and signed by the contracting parties with their names at the end thereof," and also requires that copies of such contract be filed in the returns office of the Interior Department,

Held, that where a supplemental contract is made with the same formalities as are required for the execution of the original contract, such supplemental contract is in effect a new one modifying the prior contract, and a copy thereof should be filed in the returns office of the Interior Department as required by said section 3744 and also by paragraph 563, Army Regulations, 1913. (J. A. G., Mar. 31, 1914; Buil. 14, W. D., 1914.)

1014. Supplemental agreements will be executed in triplicate and at least two copies made—one number for the Auditor for the War Department, one number for the Quartermaster General, one number for the contractor, one copy for the contracting officer, and one copy for the Returns office.

1015. Waivers, notices of termination, increases, and decreases, or any other modification or change in a contract, will be forwarded promptly and not held until the close of the fiscal year. If such notices are not given until the end of the fiscal year, they should be given, in all cases, before the close of the year and in sufficient time to permit of performance within the year or other period of expiration of the contract. It is unnecessary to give a notice of termination when a contract or lease expires with the close of the fiscal year.

1016. All notices of increase, decrease, waiver of right to deliver specified quantities and termination of contracts including leases, will be written by the carbon process in quadruplicate. Two copies of same will be sent to the Quartermaster General, the original to the contractor, and one number retained for the files of the contracting officer. The two numbers sent to the Quartermaster General must be certified as true copies under the signature of an officer or verified as official copies under an impression seal.

All notices of increase, decrease, termination, etc., will refer to the contract affected by name of contractor, date of contract, and state what the contract is for, giving exact data as to the quantities of increase, decrease, or date of termination, etc. Separate notices will be given for each contract or lease involved.

Increase, decrease, or waiver of right to deliver specified quantities in a contract and termination of contract, being already incorporated in the contract, any notice concerning these items is disposed of as indicated above. It should, therefore, be particularly noted that supplementary agreements (Q. M. C. Form 109c), waivers of time limit (Q. M. C. Form 109c), and modification of contract (Q. M. C. Form 109a) are based on circumstances not originally provided for in the contract and these latter papers must be made up and disposed of in the same manner as prescribed for contracts in paragraph 949.

BONDS OF DISBURSING OFFICERS, BIDDERS, CONTRACTORS, AND INDEMNITY.

GENERAL PROVISIONS.

1017. Bonds are required as follows:

1. For disbursing officers of the Quartermaster Corps before entering upon the duties of their respective offices.

2. For the faithful performance of contracts for supplies or services when the consideration is \$5,000 or more and the contract can not be fully performed within 60 days from its date.

3. For prompt payments for labor and materials furnished where a contract is entered into for the construction of any public building or the prosecution and completion of any public work or the repair thereof, this condition to be included in the bond given for the faithful performance of the contract.

Bonds may be exacted or, in the discretion of the Quartermaster General of the Army, waived in all other cases.

Approved sureties are required on all bonds.

The instructions on each blank form of bond must be literally followed in executing them.

Only the approved standard forms of bonds will be used.

1018. A company duly incorporated under the laws of the United States, or of any State, and legally authorized to guarantee bonds, may be accepted as surety, subject to the limitations prescribed in paragraphs 575, 576, and 577, Army Regulations, 1913. Lists of such surety companies as have conformed to the requirements of law and these regulations will be furnished by the chiefs of staff bureaus concerned to disbursing and contracting officers, who will apply directly to the chiefs of their respective bureaus for the necessary copies. A firm, as such, will not be accepted as surety, nor a partner for a copartner or firm of which he is a member. Stockholders who are not officers of a corporation may be accepted as sureties for such corporation. (A. R. 573, 1913.)

1019. When the principal of the bond is a corporation, a copy of the record of the selection of the officers executing the bond in its behalf, and a copy of the by-law or other record of the proceedings of the governing body of the corporation, showing their authority to execute the same, will be attached to the bond; these copies to be certified by the custodian of such records, under the seal of the corporation, to be correct copies. (A. R. 574, 1913.)

1020. Before a corporation will be accepted as surety it must obtain authority in writing from the Secretary of the Treasury to do business under the act of August 13, 1894, as amended by the act of March 23, 1910, and before it will be accepted as surety on the bond of a principal residing in a State or Territory other than the one in which incorporated it must comply with the requirements of section 2 of said amended act as to the appointment, etc., of an agent on whom process may be served. The certificate of the Treasury Department will be accepted as to the qualification of surety companies in both respects.

In foreign countries and in the Philippine Islands foreign corporations who are authorized to act as sureties on bonds may be accepted as sureties on bonds executed in those places in an amount of penalty not exceeding 10 per cent of the paid-up capital and surplus of said corporation, although they have not

qualified before the Treasury Department as hereinbefore provided. (A. R. 575, 1913, as changed by C. A. R. 30, 1915.)

As to corporate sureties there is published by the Treasury Department, quarterly, a list of all qualified surety companies which are acceptable bondsmen on Government contracts. This list is distributed by the Quartermaster General to all quartermasters, and they should be sure at all times that they have and make use of the latest list. If they have not the latest list published, application for same should be made to the Quartermaster General.

1021. Where a corporation is surety on a bond, there must be attached to the bond or filed in the War Department proper evidence of the authority of the person or persons executing the bond in its behalf. The required evidence is a copy of the record of their selection or appointment in the character assumed, together with a copy of the by-laws or other record covering their authority; these copies to be duly certified by the custodian of such records, under the corporate seal, to be correct copies. Where the authority is conferred by a resolution which names the person or persons vested therewith, no other evidence is required; but the copy of the record of the resolution must include a copy of the record of its adoption. (A. R. 576, 1913.)

1022. The sureties, if individuals, must jointly justify in double the amount of the penalty. The affidavit of justification must be taken before a person authorized by the laws of the United States, State, Territory, or District to administer oaths. Justification will be followed by the certificate of a judge or clerk of a United States court, a United States district attorney, a United States commissioner, or a judge or clerk of a State court of record, with the seal of said court attached, that the sureties are known to him, and that, to the best of his knowledge and belief, each is worth, over and above all debts and liabilities, the sum stated in his affidavit of justification. If found necessary, separate certificates may be furnished as to each surety. The affidavits of justification of sureties to contractors' bonds executed in any foreign country, or in the Philippine Islands, Porto Rico, or Hawaii, may be taken before a notary or any other officer having a seal and who by the laws of the place is authorized to administer such oaths, the official seal of the notary or other officer to be affixed. The certification of sufficiency of such sureties may be made by a United States consul, if any, by a notary, or by the judge or clerk of any court in such place having a seal, the official seal of the officer or court to be affixed. The regular blank forms of bonds when used as above will be modified accordingly and the changes will be fully explained over the signatures and seals of all parties to the bond. (A. R. 578, 1913.)

1023. The principal and surety must sign and seal the bond. The corporate seal of the corporation must be affixed to the bond by some person duly authorized, who must also affix the name of the corporation to it, followed by his own signature and official designation written after the word "by." The names and places of business of the principal and surety must be written in the body of the bond. (A. R. 580, 1913.)

1024. In case of financial embarrassment, failure, or other disqualifying cause on the part of the surety to a bond, the Secretary of War will require the bond to be renewed to his satisfaction, upon notification to the principal. Official bonds may not be renewed at the will of the principal or surety, but only by direction of the Secretary, and the substitution of one corporate company for another as surety on a bond will not be permitted except by direction of the Secretary, or after the bond has run for a period of four years, when a renewal thereof is required by law. (A. R. 581, 1913.)

1025. Great care must be exercised by all contracting officers in accepting sureties on bonds to see that the requirements of Army Regulations and law are strictly fulfilled. Officers (including directors) of corporations are not acceptable sureties on bonds of the corporations, nor are women acceptable sureties on Government contracts when it is practicable to secure other bondsmen. Contracting officers will avoid acceptance of bonds to guarantee contracts where one member of a partnership or an officer of a corporation enters into a contract in his individual name and procures other members of the partnership or other officers of the corporation to act as sureties on the bond, unless the contract is really to be performed by the individual himself and not by the partnership or corporation.

Bonds with corporate sureties are preferable in all cases. Their use may be suggested without, however, declining to accept bonds with individual sureties.

BONDS OF DISBURSING OFFICERS.

1026. Section 1191, Revised Statutes, provides:

"All officers of the Quartermaster's, Subsistence, and Pay Departments, the chief medical purveyor and assistant medical purveyors, and all storekeepers shall, before entering upon the duties of their respective offices, give good and sufficient bonds to the United States, in such sums as the Secretary of War may direct, faithfully to account for all public moneys and property which they may receive. The President may, at any time, increase the sums so prescribed. (But the Quartermaster General shall not be liable for any money or property that may come into the hands of the subordinate officers of his department.)"

The act making appropriations for the support of the Army for the fiscal year ending June 30, 1917, and for other purposes, approved August 29, 1916, contains a provision:

"That hereafter the provisions of section eleven hundred and ninety-one of the Revised Statutes of the United States may, in the discretion of the Secretary of War, be waived in the cases of officers of the Quartermaster Corps who are not accountable for public funds or public property."

Disbursing officers of the Quartermaster Corps, before entering upon the duties of their respective offices, will give bonds as required by law. Chiefs of bureaus will see that such bonds are examined

as to sufficiency of sureties at least once in two years, and renewed once in four years, or more frequently if necessary. (A. R. 567, 1913.)

1027. Under the provisions in the act of February 2, 1901, that certain vacancies in the Quartermaster's Department of the Army "shall be filled by detail from the line" for a period of four years, officers so detailed are officers of the Quartermaster's Department (now Quartermaster Corps) within the meaning of section 1191, Revised Statutes, and they are required to give bonds to faithfully account for all public money or property which they may receive. (7 Comp., 793, June 10, 1901.)

1028. Pursuant to the requirements of section 1191, Revised Statutes, and under the authority therein contained, the Acting Secretary of War on December 12, 1916, fixed the amount of bonds to be furnished by officers of the Quartermaster Corps, who are required to be bonded, as follows:

Colonels.....	\$10,000	First Lieutenants.....	\$5,000
Lieutenant colonels.....	10,000	Second Lieutenants.....	5,000
Majors.....	10,000	Quartermaster agents.....	5,000
Captains.....	10,000		

Officers of the Quartermaster Corps who are accountable for public funds or public property will continue under their present bond until the expiration of same, or until the renewal thereof is required. (Q. M. G. O., Dec. 13, 1916.)

The issue of a new appointment and commission to any officer of the Quartermaster Corps who is bonded on the new form authorized January 13, 1917, will not necessitate a new bond, such form providing that the bond shall apply not only to the office held at the time, but also "under any office to which" the officer "may be promoted while on such duty." If bonded on the old form, a new bond will be required.

Officers of the Quartermaster Corps, who are not on duty which requires them to be accountable for public funds or public property, are authorized to apply to the Secretary of War, through this office, for a determination that the officer has been assigned to duty under which he will not be accountable for public funds or public property.

In order to facilitate the transaction of public business, officers whose bonds are terminated in the manner stated above or who are not now bonded, will forward to this office a blank bond, signed and duly witnessed, together with signature cards, in triplicate, properly filled out, and to be accompanied by an application for bond on a surety company, to be selected by the officer, which will be placed on file in this office. If an officer, who is not bonded, is assigned to duty which will require him to be accountable for public funds or public property, this office will forward his blank bond, which has been signed by him, to the surety company selected by him for execution and return to this office, and when same is approved by the Secretary of War, the officer concerned will be advised by wire as to the date of approval of same.

1029. The President is authorized, if in his opinion the interest of the United States requires the same, to regulate and increase the sums for which bonds are or may be required by law of all * * * other officers employed in the disbursement of the public moneys, under the direction of the War or Navy Departments. (R. S., 3639.)

1030. Hereafter every officer required by law to take and approve official bonds shall cause the same to be examined at least once every two years for the purpose of ascertaining the sufficiency of the sureties thereon; and every officer having power to fix the amount of an official bond shall examine it to ascertain the sufficiency of the amount thereof and approve or fix said amount at least once in two years and as much oftener as he may deem it necessary. (Act Mar. 2, 1895; 28 Stat., 807.)

1031. Hereafter every officer whose duty it is to take and approve official bonds shall cause all such bonds to be renewed every four years after their dates, but he may require such bonds to be renewed or strengthened oftener if he deem such action necessary. In the discretion of such officer the requirements of a new bond may be waived for the period of service of a bonded officer after the expiration of a four-year term of service pending the appointment and qualification of his successor.

The nonperformance of any requirement of this section on the part of any official of the Government shall not be held to affect in any respect the liability of principal or sureties on any bond made or to be made to the United States: *Provided further*, That the liability of the principal and sureties on all official bonds shall continue and cover the period of service ensuing until the appointment and qualification of the successor of the principal. (Act Mar. 2, 1895; 28 Stat., 807.)

1032. By act of Congress approved August 5, 1909 (36 Stat. L., 125), it is provided as follows:

"Until otherwise provided by law no bond shall be accepted from any surety or bonding company for any officer or employee of the United States which shall cost more than thirty-five per centum in excess of the rate of premium charged for a like bond during the calendar year nineteen hundred and eight: *Provided*, That hereafter the United States shall not pay any part of the premium or other cost of furnishing a bond required by law or otherwise of any officer or employee of the United States."

The average rate paid by disbursing officers in 1908 was determined to be \$1 per thousand. No bond belonging to this class will be approved when the rate paid to the surety company exceeds \$1.35 per thousand. Any disbursing officer of this class submitting his bond for approval should be required to submit his certificate that the consideration paid to the surety company for becoming surety on the bond does not exceed the rate of \$1.35 per thousand. (Cir. 85, W. D., 1909.)

1033. Sureties to bonds given by disbursing officers will be bound jointly and severally for the whole amount expressed therein, and must satisfy the Secretary of War that they are worth, jointly, double such

amount, each surety making affidavit that he is worth that sum over and above his debts and liabilities, and stating in the affidavit his place of residence. (A. R. 568, 1913.)

1034. The Secretary of War has decided that he will not approve as sureties on the bond of a disbursing officer the names of persons appearing as Government contractors in the district in which that officer is on duty.

1035. The accounts of a bonded disbursing officer must be kept separately under each bond except when the second bond is cumulative, in which case the accounts will be stated under both bonds. When a new bond is given the officer will close his accounts under the former bond and will deposit to the credit of the Treasurer of the United States, or transfer to a bonded officer of the same department who is authorized by law to handle the same class of funds, any unexpended balance before an advance is made under the new bond, in order that the liability of the sureties on the respective bonds may be definitely fixed. In all cases where a transfer is made to a bonded officer there must be an actual transfer of funds and not a mere paper transaction. The date of the bond of a disbursing officer is the date on which it is approved by the Secretary of War, and such date is to appear on all regulations for funds issued under such bond and also on the account current on which such funds are accounted for. (A. R. 569, 1913.)

1036. A bond requiring approval is effective from date of approval; one not requiring approval is effective from date of delivery.

Bonds of disbursing officers of the Quartermaster Corps are effective from date of approval by the Secretary of War, and that date should be recited in official papers. (17 Comp., 86.)

1037. Bonds for disbursing officers are to be executed on Q. M. C. Form No. 100-A (when sureties are individuals), or on Q. M. C. Form No. 100-B (when surety is a corporation). On the appointment or detail of a quartermaster, the Quartermaster General's office mails him the following blank forms:

Q. M. C. Form No. 100-A, official bond (when sureties are individuals).

Q. M. C. Form No. 100-B, official bond (when surety is a corporation).

Treasury Department Form No. 333, official signature card.

Bonds of disbursing officers executed on Q. M. C. Forms Nos. 100-A and 100-B must be renewed every four years, but when bonds are executed on Q. M. C. Form No. 100-A (when sureties are individuals), an "Affidavit of surety" (Treas. Dept. Form No. 281) must be submitted at the end of two years.

Bonded officers entering into a new bond, also officers who have been disbursing public funds without bond, and have been detailed for duties which require that they be bonded, should, upon receipt of notification that their bonds have been approved, take steps immediately to properly close their accounts as required by Army Regulations 569, 1913, as pending such action the Treasury Department refuses to place funds to the credit of such officers. An officer's accounts can not be closed by transferring his balances to himself, and having received funds prior to the approval of his bond, even though he may have disbursed no part of the money, his accounts must be closed and the Quartermaster General advised to the end that in every case the liability of the sureties on the bonds may be definitely fixed. When an officer is advised of the approval of his bond and has not been disbursing, and has no public funds in his possession, he should advise the Quartermaster General to that effect.

1038. Whenever it becomes necessary for the head of any department or office to employ special agents, other than officers of the Army and Navy, who may be charged with the disbursement of public moneys, such agents shall, before entering upon duty, give bond in such form and with such security as the head of the department or office employing them may approve. (R. S. 3614.)

1039. Officers of the Organized Militia who may hereafter be furnished, under proper authority, with funds for the purchase of coffee or other components of the travel ration for the use of their respective commands, shall not be required to furnish bonds for the safe-keeping and disbursement of the same. (Act May 11, 1908; 35 Stat., 117.)

BONDS OF BIDDERS AND CONTRACTORS.

1040. A bond is intended for the purpose of protecting the Government from loss in case a contractor fails to perform his contract.

1041. Bonds for the faithful performance of contracts for supplies or service will be required when the consideration is \$5,000 or more and the contract can not be fully performed within 60 days from its date.

Bonds may be exacted or, in the discretion of the chiefs of bureaus concerned, waived in all other cases, except that bonds required under paragraph 572, Army Regulations, 1913, will not be waived.

The amount of penalty in a contractor's bond will be fixed by the contracting officer, and will not be less than one-tenth nor more than the full amount of the consideration of the contract; except that the penalty of bonds required under the provisions of paragraph 572, Army Regulations, 1913, will not be less than 50 per cent of the consideration of the contract. (A. R. 569, 1913.)

1042. When bonds for the faithful performance of contracts are exacted they will be made and executed with the necessary justification and certification of sufficiency of sureties in accordance with the instructions printed on the blank forms of contractors' bonds furnished by the chiefs of bureaus. Such bonds must be executed by the contractor as principal and by a surety company, or by at least two sufficient and responsible persons, who must be citizens of the United States, as sureties. Each must affix his signature and seal, and each signature must be attested by at least one witness. When practicable there will be a separate witness to each signature. Sureties to bonds executed in any foreign country, or in the Philippine

Islands, Porto Rico, or Hawaii, for the performance of contracts entered into in those places, need not be citizens of the United States. (A. R. 570, 1913.)

1043. Contractors' bonds will be executed in duplicate, one to accompany the number of the contract which is sent to the Auditor for the War Department and the other forwarded to the head of the bureau to which the contract pertains. (A. R. 571, 1913.)

1044. Public works of the United States are not subject to mechanics' liens. There is no United States law permitting such a lien; and, in the absence of such a statute, the general rule applies that there can be no mechanic's lien upon property belonging to the public. (See *United States v. Ansonio Brass & Copper Co.* (218 U. S., 452, 471); also 35 L. R. A., 141, and authorities cited in note.)

The Heard law.—However, the act of Congress approved August 13, 1894 (28 Stat., 278), entitled "An act for the protection of persons furnishing materials and labor for the construction of public works," as amended by the act of Congress approved February 24, 1906 (33 Stat., 811), provides a remedy at law for the protection of any person, company, or corporation who has furnished material used in the construction or repair of any public work and payment for which has not been made. This law is as follows: An Act To amend an act approved August thirteenth, eighteen hundred and ninety-four, entitled "An act for the protection of persons furnishing materials and labor for the construction of public works."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act entitled "An act for the protection of persons furnishing materials and labor for the construction of public works," approved August thirteenth, eighteen hundred and ninety-four, is hereby amended so as to read as follows:

"That hereafter any person or persons entering into a formal contract with the United States for the construction of any public building, or the prosecution and completion of any public work, or for repairs upon any public building or public work, shall be required, before commencing such work, to execute the usual penal bond, with good and sufficient sureties, with the additional obligation that such contractor or contractors shall promptly make payments to all persons supplying him or them with labor and materials in the prosecution of the work provided for in such contract; and any person, company, or corporation who has furnished labor or materials used in the construction or repair of any public building or public work, and payment for which has not been made, shall have the right to intervene and be made a party to any action instituted by the United States on the bond of the contractor, and to have their rights and claims adjudicated in such action and judgment rendered thereon, subject, however, to the priority of the claim and judgment of the United States. If the full amount of the liability of the surety on said bond is insufficient to pay the full amount of said claims and demands, then, after paying the full amount due the United States, the remainder shall be distributed pro rata among said interveners. If no suit should be brought by the United States within six months from the completion and final settlement of said contract, then the person or persons supplying the contractor with labor and materials shall, upon application therefor, and furnishing affidavit to the department under the direction of which said work has been prosecuted that labor or materials for the prosecution of such work has been supplied by him or them, and payment for which has not been made, be furnished with a certified copy of said contract and bond, upon which he or they shall have a right of action, and shall be, and are hereby, authorized to bring suit in the name of the United States in the circuit court of the United States in the district in which said contract was to be performed and executed, irrespective of the amount in controversy in such suit, and not elsewhere, for his or their use and benefit, against said contractor and his sureties, and to prosecute the same to final judgment and execution: *Provided*, That where suit is instituted by any of such creditors on the bond of the contractor it shall not be commenced until after the complete performance of said contract and final settlement thereof, and shall be commenced within one year after the performance and final settlement of said contract, and not later: *And provided further*, That where suit is so instituted by a creditor or by creditors, only one action shall be brought, and any creditor may file his claim in such action and be made party thereto within one year from the completion of the work under said contract, and not later. If the recovery on the bond should be inadequate to pay the amounts found due to all of said creditors, judgment shall be given to each creditor pro rata of the amount of the recovery. The surety on said bond may pay into court, for distribution among said claimants and creditors, the full amount of the sureties' liability, to wit, the penalty named in the bond, less any amount which said surety may have had to pay to the United States by reason of the execution of said bond, and upon so doing the surety will be relieved from further liability: *Provided further*, That in all suits instituted under the provisions of this act such personal notice of the pendency of such suits, informing them of their right to intervene as the court may order, shall be given to all known creditors, and in addition thereto notice of publication in some newspaper of general circulation, published in the State or town where the contract is being performed, for at least three successive weeks, the last publication to be at least three months before the time limited therefor." (Approved, Feb. 24, 1906.)

While the department will not undertake to construe this law, it is deemed pertinent to draw attention to the following points:

Minor jobs.—The law refers only to formal contracts. In some small jobs of construction and repairs, and in cases in which no work is to be performed on Government grounds, the department does not require formal contracts. Therefore such minor jobs are in some cases not covered by such bonds as are contemplated by this law.

Amount of bond.—When a bond is taken the penal sum is not to be less than 50 per cent of the contract price; the contracting officer should fix the amount large enough to protect the interest of the United States and of the contractors, laborers, and material men, not to exceed 100 per cent.

Extent of protection.—As to how far the protection afforded by such contractor's bond extends, see *Hill v. American Surety Co. et al.* (200 U. S., 197), in which it is held that the protection of the contractor's bond extends not only to the immediate subcontractors for the contractor, but indefinitely to persons shown to have supplied material or labor entering into the work and who have not been paid.

Insolvent surety.—Where the contractor's surety, if a corporation, becomes insolvent before the contract is settled, the contractor is called upon to furnish an additional bond, conditioned the same as the original obligation. If the contract has been completed, and final payment has not been made, however, at the time the surety becomes insolvent, the department requires an additional bond in an amount only sufficient to protect persons who have furnished labor and materials in the prosecution of the work, and to insure the performance of any guarantees embodied in the contract.

Final settlement.—The department treats as the date of final settlement mentioned in said acts the date on which the final payment under the contract is made. (So far as known, the correctness of this view as to the true date of final settlement has not been decided by the courts.)

It will be observed that the statute provides that but one suit may be brought and that all claimants must intervene therein, and fixes the time within such intervention must be had.

Priority.—Note also that the United States has a prior right of recovery upon such bond.

Court.—Under the provisions of the Judiciary act of March 3, 1911 (36 Stat. U. S., 1167), the United States circuit courts were abolished and their business imposed upon the United States district courts. Therefore such suit would be brought in the United States district court for the district in which the work is located. (See the decision of the Supreme Court of the United States, rendered Dec. 4, 1911, in the case of the United States of America et al., plaintiff in error, v. The Congress Construction Co. et al., 222 U. S., 199.)

Certified copies—affidavit.—A claimant who wishes to enter suit upon the bond of a contractor who has executed a formal contract and bond, and to be furnished with certified copies of such instruments, must file with the department the affidavit required by the act of August 13, 1904 (as amended), setting forth that he has supplied material or labor in connection with the public work and has not been paid therefor. If final settlement of such contract has not yet been made, the claimant (unless he requires such copy for use in an immediate action against the contractor alone, independently of the protection afforded by the additional obligation in such bond pursuant to said acts) should renew his application for such certified copies (if his need therefor still exists) after such date of final settlement and within one year thereafter. (The date on which final payment is made may be ascertained by correspondence with the contracting officer, or by filing a request with that officer to be so advised.) If it is known that the United States has no claim to assert against the contractor and surety the copies will be promptly furnished, but generally they will not be furnished until after five months after date of final payment. This postponement of the furnishing of the certified copies of the contract and bond for the suit upon the bond is because under said acts the claimant can not, unless the court takes cognizance of formal statements of agents of the United States that the Government has no claim to assert, sue the contractor and his surety until six months after final settlement, and such copies are withheld for said five months because in the meantime the claim may be disposed of and the labor of making such copies be therefore avoided. If the United States should institute suit against said contractor within six months next following such final settlement, the claimant will be notified of such suit and of his right to intervene in said suit, in which case copies will not be required.

Privity.—As its legal advisers hold that said act of Congress does not establish any privity between the United States and persons who have furnished materials and labor in connection with public works, so as to authorize the officers of the Government to satisfy the claims of such persons from moneys due the contractor on the failure of the latter to pay his subcontractors, and as it is also held that no duty is imposed upon the officers of the Government to secure the payment by contractors, under the additional obligation in the bond required by said law, of amounts due from them to such material men, laborers, etc., the department, beyond taking such bonds in cases where formal contracts are entered into, will not undertake to recognize subcontractors or to be responsible for or attempt to aid in the collection of such claims against contractors for work on or in connection with public works.

Withholding payments.—Whenever conditions resulting from the contractor's failure to pay his subcontractors become so aggravated as to retard the progress of the job, the department takes measures to secure the proper prosecution of the work; but in general earned payments will not be withheld from contractors merely because of their failure to pay subcontractors.

Attempted assignments.—Touching attempted assignments of contracts with the United States for public works attention is invited to section 3737 of the Revised Statutes of the United States for the law relating to the transfer of Government contracts or any interest therein. Also to the case of the *Prairie State Bank v. The United States* (164 U. S., 227), and to the cases cited in Gould and Tucker's "Notes on the Revised Statutes of the United States," under said section 3737, which law reads as follows:

"No contract or order, or any interest therein, shall be transferred by the party to whom such contract or order is given to any other party, and any such transfer shall cause the annulment of the contract or order transferred, so far as the United States are concerned. All rights of action, however, for any breach of such contract by the contracting parties are reserved to the United States."

Usually formal contracts expressly forbid the assignment thereof.

Power of attorney to indorse checks.—The contractor may, if he chooses, however, give a power of attorney to indorse checks drawn to his order for Government payments on account of his contract work. Upon the contractor's written request so to do the department will mail such checks to him in care of the person to whom such power of attorney is given.

Legal advice.—The War Department can not undertake to adjust differences or determine controversies between contractors or subcontractors and persons furnishing material or labor, nor will the department give advice as to the best method of securing or collecting claims. The department's practice with regard to such matters is fully stated here for the information of inquirers, but claimants must consult their attorneys for answers to questions involving the determination of legal points or procedure. (Bull. 7, W. D., 1914.)

1045. The provisions of the Federal statutes affording protection to laborers and material men have reference to cases of formal contracts for the construction and repair of public works, but not to the matter of furnishing supplies to the Government. The bonds to be given to secure contracts for construction and repair of vessels for the Quartermaster Corps are to be on the appropriate public-works forms. The giving of notice to bidders for construction work in form similar to that contained in "General instructions to bidders (construction)," Q. M. C. Form 1096, and the requiring of proper bond constitute all the action that need be taken in this respect in connection with the making of formal contracts. Since the protection applies only in case of formal contracts for construction work no reference of the kind should be placed in circulars inviting bids for supplies, and with the view to avoiding possible complications in the settlement of contracts and accounts it is hereby directed that no clause stipulating that the contractor shall make payment to those furnishing him labor or supplies, or that final settlement may be withheld until the claims of laborers and material men are satisfied, or other clause of similar import, shall hereafter be incorporated, directly or indirectly, into any contract pertaining to the Quartermaster Corps.

1046. Contracts involving the construction, repair, or alteration of public works (including vessels) must invariably be guaranteed by a bond with a penalty of not less than 50 per cent of the total amount of the contract, and such bond must stipulate that the contractor or principal of the bond will promptly make full payments to all persons supplying him labor or materials in the prosecution of the work provided for in said contract.

1047. Careful investigation will be made of the financial status of individual bondsmen offering themselves as sureties on contractor's bonds, and no bonds of individuals will be accepted until it is conclusively shown to the satisfaction of the contracting officer that such bonds afford ample security to the United States for the fulfillment of the undertaking in question. (G. O. 167, W. D., 1905.)

1048. Officers of the Quartermaster Corps or those acting as such and in charge of construction and making contracts therefor are cautioned to exercise care and judgment in fixing the amount of bonds under paragraph 509, Army Regulations, 1913, with the view of fully protecting the interests both of the Government and of persons who supply labor and material for the prosecution of the work provided for in such contracts.

1049. When a contract is entered into for the construction of any public building, or the prosecution and completion of any public work, or for repairs on any public building or public work, the contractor or contractors will be required, before entering upon performance of the same, to include in the bond given for the faithful performance of the contract the further obligation that he or they will promptly make payments to all persons who supply him or them with labor or materials for the prosecution of the work provided for in such contract. If no suit should be brought by the United States within six months from the completion and final settlement of said contract, then the person or persons supplying the contractor or contractors with labor or materials will be furnished with a copy of the contract and bond upon his or their application to the War Department, accompanied by an affidavit that the labor or materials have been supplied by him or them and have not been paid for by the contractor or contractors. (A. R. 572, 1913.)

1050. A guarantor, or the guarantors, to a bidder's guaranty may be accepted as surety, or sureties, to the bond of the same person as contractor, provided such guarantor or guarantors are able to justify as required for the bond. (A. R. 579, 1913.)

PAY OF THE ARMY.

GENERAL PROVISIONS.

1051. Payments will be made as soon after the close of each month as practicable.

The troops at posts where quartermasters are stationed and others in their immediate vicinity, to be designated in instructions issued from the War Department, will be paid by quartermasters in person.

For posts at which payments are not required to be made in person, the quartermaster will transmit by registered mail or express the pay due in one or more of the following ways:

1. By individual check, payable to the order of each man, for the exact amount due.
2. By inclosing in a separate sealed envelope the exact amount in currency due each soldier, with his name and the amount inclosed marked thereon.

Troops in the field will be paid by quartermasters in person, unless instructions to the contrary are given by proper authority. (A. R. 1316, 1913.)

When circumstances prevent prompt payment after the close of each month, the officer of the Quartermaster Corps in charge of the payment will immediately report the fact through his department quartermaster to the Quartermaster General.

1052. With a view to extending the approved policy of decentralization to the payment of troops, all commissioned officers and enlisted men will, as a rule, be paid as follows:

1. Those on the active list stationed in the District of Columbia, and those on the retired list, by the depot quartermaster, Washington, D. C.

2. Those stationed at headquarters of territorial departments, by the department quartermaster.

3. Those stationed at mobile army garrisoned posts, by the quartermaster of the post if he be an officer of the Quartermaster Corps; at posts at which no officer of the Quartermaster Corps is stationed, by either of the methods prescribed in paragraph 1402, by such officer of the Quartermaster Corps as may be designated by the department quartermaster of the department in which the post is located.

4. Those stationed at Coast Artillery garrisoned posts and subposts, by the quartermaster of the post at which stationed, or of which their post is a subpost. At posts or subposts at which no officer of the Quartermaster Corps is stationed payment will be made by the quartermaster of the coast defense in which the post or subpost is located, or as prescribed in paragraph 1402, by such officer of the Quartermaster Corps as may be designated by the department quartermaster of the department in which the Coast Artillery post or subpost is located.

5. Those stationed at depots of the Quartermaster Corps, by the depot quartermasters.

6. Those stationed at independent stations (except arsenals and recruiting offices), by the officer of the Quartermaster Corps stationed thereat, or by such other officer of the Quartermaster Corps as may be designated by the department quartermaster of the department in which the independent station is located.

7. Those stationed at arsenals, by mail or express from the office of the department quartermaster of the department in which the arsenal is located, or other designated office, in accordance with the provisions of Army Regulations.

8. All recruiting parties will be paid by the department quartermaster of the department in which their stations are located, in the manner prescribed by Army Regulations (1913) 1315 et seq.

9. Officers on detached service with the National Guard, at educational institutions, etc., will be paid from the office of the department quartermaster of the department in which they are serving, or such other office of the Quartermaster Corps within the department as the department quartermaster thereof may designate. Officers serving abroad (other than those who are military attachés and acting quartermasters) will be paid by the nearest acting quartermaster.

10. Detached enlisted men (except those in the District of Columbia) will be paid from the office of the department quartermaster of the department in which they are serving or residing, or such other office of the Quartermaster Corps within the limits of the department as the department quartermaster may designate, by check or otherwise, in accordance with the provisions of Army Regulations.

1053. Should it be found by department quartermasters that payments of commissioned officers and enlisted men at certain posts or stations in their respective departments, as directed in foregoing paragraphs, could be more efficiently and economically performed by officers of the Quartermaster Corps stationed at general depots, or beyond the limits of their respective departments, the fact will be reported to the Quartermaster General with recommendation.

1054. The instructions in the foregoing paragraphs are not to be construed as prohibiting the mailing on the last day of the month the checks issued in payment of the pay accounts of officers.

1055. The Army shall be paid in such manner that the arrears shall at no time exceed two months, unless circumstances shall render further arrears unavoidable. (R. S. 1189.)

1056. No money shall be paid to any person for his compensation who is in arrears to the United States until he has accounted for and paid into the Treasury all sums for which he may be liable. (R. S. 1766.)

ALLOTMENTS BY ENLISTED MEN.

1057. The Secretary of War is authorized to permit enlisted men of the United States Army to make allotments of their pay, under such regulations as he may prescribe, for the support of their families or relatives, for their own savings, or for other purposes during such time as they may be absent on distant duty or under other circumstances warranting such action. (Sec. 16, act Mar. 2, 1899. (30 Stat., 981); G. O. 38, 1899.)

1058. Every enlisted man absent on distant duty shall be allowed to allot such portion of his pay as he may desire for the support of his family or relatives, for his own savings, or for any other purpose excepting that of obtaining an advance on his pay; but the allotment privileges to soldiers serving within the boundaries of the United States will be limited to the support of their families and relatives. (A. R. 1347, 1913.)

1059. All allotments shall be executed in duplicate and witnessed by the respective commanding officers specified in paragraph 1348, Army Regulations, 1913, one copy to be retained by said commanding officers and the other to be forwarded immediately to the Quartermaster General. Before witnessing an allotment such commanding officer shall, however, satisfy himself that the allotment is not made for the purpose of obtaining an advance on the soldier's pay. When a bank is designated as allottee the immediate commanding officer of the grantor shall furnish the bank, at the same time that he furnishes the allotment roll to the Quartermaster General, with the signature of the grantor, and also inform the bank of the amount and period of allotment. Such commanding officer shall also, if possible, satisfy himself that the bank named has an existence. An allotment shall be made payable on the last day of each month and for a stated period. (A. R. 1349, 1913.)

1060. As soon as possible after the receipt of an order for distant duty the commanding officers of troops, batteries, companies, bands, noncommissioned staff, Signal or Hospital Corps, or any other detachments affected by such order will prepare allotments on the prescribed blanks for all men of their organizations who desire to make the same. When executed these allotments will be forwarded by registered mail to the Quartermaster General, who will make acknowledgment thereof to the respective commanding officers, stating the names of the grantors and the amounts and periods of the allotments. (A. R. 1348, 1913.)

Allotments will be first entered on the pay roll for the month in which said allotments are to commence according to the executed allotment forms without waiting for the receipt of the acknowledgment of said forms by the Quartermaster General; but in no case should allotments be entered on a roll for a month prior to commencement or subsequent to the date of expiration, except for the purpose of insuring collections for months within the period of duration for which no deductions have been made. The names and addresses of allottees should in all cases be entered on the first rolls with which allotment begins, but may be dropped from subsequent rolls.

1061. Allotments and discontinuances are voluntary and entirely within the discretion of the persons making them. (Sec. War, Nov. 23, 1901; P. M. G. O., 26468.)

1062. Payments made to an allottee after the date of desertion of the grantor of the allotment are not debts which are payable from the amount due the soldier at date of his desertion. (Auditor for the War Dept., Oct. 13, 1909; P. M. G. O., 77692.)

If, however, payment to allottee was made between date of commencement of the unauthorized absence and date when the soldier was reported as a deserter (10 days) the amount so paid should be allowed as an offset in settling the soldiers' accounts. (Comp., Apr. 26, 1911.)

1063. Whenever allottees shall be discharged on an intermediate day of the month the allotment deduction stops with the day of discharge, and Quartermasters will only deduct a pro rata of the allotment for the final month of service. (P. M. G. O., 63805, Sept. 16, 1907.)

1064. On the death, discharge, or desertion of a soldier who has an allotment running, the allotment ceases. In such cases the immediate commanding officer will report as expeditiously as possible to the Quartermaster General, or in the Philippine and Hawaiian Departments to the department adjutants of those departments, the names of grantors whose allotments thus cease. In the Philippine and Hawaiian Departments, except in the case of deaths which are otherwise reported, the department commanders will send by cable notification to The Adjutant General of the Army, who will at once notify the Quartermaster General. (A. R., 1350, 1913.)

An allotment is held as running from the date the executed allotment form is forwarded to the Quartermaster General, without regard to the date of the allotment commences, until one month has elapsed after the expiration of the period for which the allotment was granted. (P. M. G. O., 92055.)

NOTE 1.—Allotments ceasing by reason of the reported desertion of the allotter are not revived upon his acquittal of the charge, but a new allotment may be made.

NOTE 2.—If it is manifestly impossible for the report to reach the office of the Quartermaster General by mail in time to prevent payment to the allottee the report should be made by telegraph. (P. M. G. O., 84288.)

1065. When the grantor of an allotment desires it discontinued prior to the expiration of the period for which it was granted, the commanding officers specified in paragraph 1348, Army Regulations, 1913, will prepare and transmit to the Quartermaster General on the prescribed blank the soldier's request for such discontinuance. This request must specify the month for which the last payment is to be made, but the stoppage of pay to meet the allotment should be continued until receipt from the office of the Quartermaster General of acknowledgment of request for discontinuance. If on receipt of the request for discontinuance of an allotment payment thereon has been made beyond the month specified, the Quartermaster General, in making acknowledgment, will state the date to which the allotment has been paid and direct the repayment to the soldier of any pay deducted in excess of the payments on the allotment.

When an allotment is to run for the full period for which granted, no request for discontinuance or notice of the expiration is necessary. (A. R. 1351, 1913.)

1066. Payment to allottees shall be made by one or more Quartermasters, to be designated by the Quartermaster General. Said disbursing officer shall, before making payment of such allotment, use due diligence in obtaining and making use of all information that may have been received in the War Department relative to the grantors of the allotments. (A. R. 1352, 1913. See act Mar. 2, 1901; 31 Stat., 896.)

1067. If an erroneous payment is made because of the failure of an officer responsible for such report to report, in the manner prescribed by the Secretary of War, the death of the grantor, or any fact which renders the allotment not payable, then the amount of such erroneous payment shall be collected by the Quartermaster General from the officer who fails to make such report, if such collection is practicable. (Act Mar. 2, 1901 (31 Stat., 897); G. O. 26, 1901. See A. R. 1353, 1913.)

It is the duty of the immediate commanding officer of a soldier who has an allotment running to report as expeditiously as possible any fact of whatever nature that terminates an allotment before the expiration of its term, such as the death, discharge, or desertion of the soldier. Especially is it his duty to make immediate report where the allotment terminates because of the death, desertion, or dishonorable discharge with forfeiture of pay, because in those cases the payment of the allotment must instantly cease on the happening of any one of these events, as indicated in paragraph 1073. In case an allotment is thus terminated near the end of a month the fact should, except in the Philippine Department which is covered in paragraph 1064, be wired to the Quartermaster General, as payments are made to allottees on the first of each month.

When an erroneous payment has been made because of the nonreceipt in the Quartermaster General's office of the report required by the statute it becomes the imperative duty of the Quartermaster General to fix the responsibility for the overpayment and to collect from the responsible officer the amount thereof.

1068. In case of forfeiture by sentence of a court-martial, the stoppage of pay to meet the allotment, being a reimbursement to the United States of the amount paid the allottee, will take precedence of the forfeiture; when, however, the forfeiture is such that possibly it can not be stopped in full prior to the discharge of the soldier if the allotment is continued, the immediate commanding officer will report at once by mail to the Quartermaster General requesting a discontinuance of the allotment. Similar action will be taken when, due to reduction, to stoppages of clothing overdrawn, to continued misconduct, or to any reason, the soldier's available pay will not warrant the continuance of the allotment. The Quartermaster General will notify a soldier's immediate commanding officer of the fact of discontinuance of payment to the allottee and the last month's allotment paid. The stoppage of pay to meet the allotment will be continued until this notice is received, and the soldier will be credited on the next roll with any amount withheld in excess of amount paid the allottee. (A. R. 1360, 1913.)

NOTE 1.—This does not authorize the suspension of an allotment as distinguished from a discontinuance, but the Quartermaster General, in the exercise of his administrative authority, may direct that the payments to an allottee be withheld when the interests of the Government manifestly require such action. (P. M. G. O., 78221.)

NOTE 2.—It is the duty of the proper commanding officer and not the Quartermaster General to report conditions which render an allotment unpayable. (J. A. G., Aug. 3, 1911.)

1069. All allotments of pay of enlisted men that have been or shall be paid to the designated allottees, after the expiration of one month subsequent to the month in which said allotments accrued, shall pass to the credit of the disbursing officer who has made or shall make such payment. (A. R. 1354, 1913. See act Mar. 2, 1901; 31 Stat., 896.)

1070. Allotments are in the nature of powers of attorney, which are revoked by the death of the principal. If the soldier dies before the allotment is in the possession of the allottee the allotment is not payable, but becomes part of the estate of the soldier and is subject to the control of his legal representatives. (10 Comp., 208, Aug. 27, 1903.)

1071. An enlisted man indefinitely quarantined for infectious disease may allot his entire pay, allotment to be paid at post where he is stationed. The allottee will sign the pay roll as "Allottee of.....," and the quartermaster who pays the roll will make the usual deductions and pay the balance to the allottee. (Sec. War, June 8, 1903, based on Comp., May 19, 1903; P. M. G. O., 36390.)

1072. In case of the capture by the enemy of soldiers who have made allotments which may expire after their capture, the monthly payments of the same shall be continued until otherwise ordered by the Secretary of War. (A. R., 1355, 1913.)

1073. If the allottee failed to reduce the allotment to possession prior to the soldier's dishonorable discharge from the service with forfeiture of all pay and allowances then due, payment of the allotment is not authorized. (Comp., Oct. 17, 1907; P. M. G. O., 62627.)

Allotments do not give a vested right to the money allotted and an allotment deducted from the pay of a soldier who deserts before payment of the amount to the allottee is not payable, but is forfeited to the United States. (Comp., July 16, 1903; P. M. G. O., 64201.)

1074. The allotment will be dropped from each soldier's pay in the column "Total pay due" on the pay rolls and from the amount of "Pay" on final statements when it pertains to the period for which the soldier is being paid. An allotment pertaining to a period for which the soldier has been paid without deduction of the allotment represents an overpayment and will be treated as a collection. (Par. 1, Cir. 223, P. M. G. O., Jan. 29, 1900, hereby amended.)

1075. On the death of an allottee before payment or issue of check, the amount reverts to the soldier and does not become a part of the allottee's estate, subject to the control of his legal representatives (Comp., Aug. 2, 1900; P. M. G. O., 17038.)

1076. In case of the transfer of a soldier whose period of allotment still continues, all the data respecting said allotments shall be entered on his descriptive list, and the commanding officer of the troop, battery, or company from which he is transferred shall at once report such transfer to the Quartermaster General. (A. R. 1356, 1913.)

1077. The date, period, and amount of allotment shall be entered as a part of the soldier's record and also noted on each pay roll during the period of allotment. The discontinuance of an allotment shall be similarly entered and noted. (A. R. 1357, 1913.)

Company commanders should require soldiers allotting their entire pay to sign the pay roll each month during the continuance of the allotment. In such cases the quartermaster paying the roll will treat the soldier as paid, will enter the amount in the allotment column, and will report the same on his abstract of allotments.

1078. When the grantor of an allotment is soon entitled to discharge and is so much in debt to the United States that it will require the whole or a part of his allotted pay to cancel his obligation, this allotment shall be terminated in the prescribed manner. (A. R. 1358, 1913.)

1079. Upon receiving information of the death of any person to whom an allotment is payable by him, the quartermaster properly designated to pay this allotment shall at once report this fact to the Quartermaster General, who shall forthwith inform the grantor's immediate commanding officer. (A. R. 1359, 1913.)

1080. When an allotment is discontinued, at the request of the person making it, before the expiration of the term for which it is granted, it shall not be renewed within that term except by permission of the regimental or post commander, on satisfactory reasons being given for such discontinuance and renewal. (A. R. 1360, 1913.)

1081. Hereafter all allotments of pay of enlisted men of the United States Army, under section 16 of act of Congress approved March 2, 1899, that have been or shall be paid to the designated allottees, after the expiration of one month, subsequent to the month in which said allotments accrued, shall pass to the credit of the disbursing officer who has made or shall make such payment: *Provided*, That said disbursing officer shall, before making payment of said allotments, use, or shall have used, due diligence in obtaining and making use of all information that may have been received in the War Department relative to the grantors of the allotments.

1082. All allotments of enlisted men will be paid by the depot quartermaster, Washington, D. C.

1083. A schedule of amounts deducted from pay on account of allotments will be prepared by the quartermaster and forwarded to the Quartermaster General, with his account, on forms supplied by the Quartermaster General. The name, rank, company, and regiment of the soldier will be stated, together with the amount deducted as "allotment." The month or months to which the same pertains will also be stated. (Cir. 223, P. M. G. O., Jan. 29, 1900.)

NOTE.—All allotments withheld from the pay of enlisted men, either by being dropped from the "Total amount due" on the pay rolls and "Pay" on final statements or treated as a collection, must be entered on the abstract of allotments.

ARMY ORGANIZATION.

1084. Acts of Congress changing the organization of the Army, and which of necessity take time to carry into effect, do not change the status or rights of individuals until the act be carried into effect. The better view is that the old status of individuals remains until the act is carried into effect in the organization to which they belong. (5 Comp., 763, May 2, 1899.) It is a general rule that acts will not be so construed as to make them operate retrospectively unless the lawmaking power has explicitly declared its intention that they should so operate, or unless such intention appears by necessary implication from the nature and words of the act so clearly as to leave no room for reasonable doubt upon the subject. (4 Comp., 692, June 16, 1898.)

The date of receipt of a general order by a command is the date on which it takes effect as to that command (Op. J. A. G., 1901, par. 1850.)

1085. Except as otherwise specifically provided by this act, the increases in the commissioned and enlisted personnel of the Regular Army provided by this act shall be made in five annual increments, each of which shall be, in each grade of each army, corps, and department, as nearly as practicable, one fifth of the total increase authorized for each army, corps, and department. Officers promoted to vacancies created or caused by the addition of the first increment shall be promoted to rank from July first, nineteen hundred and sixteen, and those promoted to vacancies created or caused by second increment shall be promoted to rank from July first, nineteen hundred and seventeen; those promoted to vacancies created or caused by the addition of the third increment shall be promoted to rank from July first, nineteen hundred and eighteen; those promoted to vacancies created or caused by the addition of the fourth increment shall be promoted to rank from July first, nineteen hundred and nineteen; and those promoted to vacancies created or caused by the addition of the fifth increment shall be promoted to rank from July first, nineteen hundred and twenty: *Provided*, That in the event of actual or threatened war or similar emergency in which the public safety demands it the President is authorized to immediately organize the entire increase authorized by this act, or so much thereof as he may deem necessary, and when, in the judgment of the President, war becomes imminent, all of said organizations that shall then be below the maximum enlisted strength authorized by law shall be raised forthwith to that strength, and shall be maintained as nearly as possible thereof so long as war, or the imminence of war, shall continue. * * * (Sec. 24, act June 3, 1916; Bull. 16, W. D., 1916.)

ASSIGNED ACCOUNTS.

1086. The restrictions of the Comptroller of the Treasury in regard to allowance of credits to disbursing officers for payment made by them on powers of attorney or other forms of transfer or assignment being so great as to amount practically to a prohibition of such payments, disbursing officers will refuse to pay the assignee of any claim, except monthly pay accounts and final statements. (Cir. 13, A. G. O., 1896. See also 1 Comp., 142, Dec. 27, 1894.)

NOTE.—There is no authority of law for a retired enlisted man to make an assignment of his monthly pay.

1087. Transferred or assigned pay accounts or final statements will not be paid with currency. (See A. R. 642, 1913.)

1088. No assignment of pay by a noncommissioned officer or private previous to his discharge shall be valid. (R. S., 1291.)

1089. An assignor is not chargeable with overpayments to his assignee which he neither authorized nor received. (22 Ct. Cls., 395, Oct. 31, 1887.)

Overpayments to an assignee may be collected from future claims presented for payment by said assignee. (2 Comp., Nov. 2, 1875, P. M. G. O., 5548.)

But if an assignee presents an account through a bank, no deduction should be made without the knowledge and consent of the bank. (P. M. G. O., Dec. 20, 1905, 54173.)

1090. When the assignment of an account is defective, it should be returned to the last indorser for correction. (P. M. G., Nov. 24, 1899.)

FINAL STATEMENTS.

1091. The transfer by an enlisted man of a claim for pay due on his final statement will be recognized only when made after discharge, or on being furloughed to the reserve, in writing, indorsed on the final statement, signed by the soldier, and witnessed by a commissioned officer or by some other reputable person known to the quartermaster. The person witnessing the transfer must indorse on the discharge or on the reservist's descriptive card the fact of transfer of the final statement, and on the final statement the fact that such indorsement has been made on the discharge or on the reservist's descriptive card. (A. R. 1383, 1913, as changed by C. A. R. 40, 1916.)

NOTE.—A transfer or assignment of final statements, when properly made, can not be revoked at the option of the assignor.

1092. Quartermasters are not authorized to pay on assigned final statements any credits not set forth thereon. This does not authorize the payment of any erroneous credits appearing on assigned final statements.

1093. Post exchanges may cash final statements. No charge will be made, but a small part of the value may be retained until the account is paid by the quartermaster to insure against loss due to error. The amount retained, less cost of exchange or post-office order, will be transmitted to the soldier as soon as the actual state of the account is known. The exchange assumes no liability for errors for overpayments made by a quartermaster. The liability rests with the company commander or the quartermaster. (G. O. 176, W. D., 1909, p. 13; also Dig. J. A. G., 1912, p. 648.)

1094. The custodian of a company fund may cash final statements without profit, and may retain a small portion until settlement by the quartermaster, the balance to be transmitted to the soldier as soon as the actual status of the account is known. (P. M. G., Jan. 11, 1905, 48477.)

1095. Final statements transferred and transfer not made out in strict conformity with Army Regulations may be paid by special authority, after comparison of soldier's signature, if evidence shows the transfer made for value, provided no claim has been presented to the Quartermaster Corps or the auditor. (Comp., May 29, 1899; Dig. Comp., 1902, p. 127.)

1096. The holder of unindorsed final statements issued to a soldier is not entitled to payment of the amount. (9 Op. Atty. Gen., 483, July 24, 1880.)

But where a soldier has failed to sign the transfer on final statements, and assignee held receipt for the amount paid: *Held*, that payment could be made if original receipt, with genuine signature of the soldier, was filed with the account, providing the soldier had not made a claim on the Quartermaster Corps or the auditor for the amount. (Comp., Apr. 11, 1904; P. M. G. O. 44105—case Tony Judd; also 80970 and 90650.)

But in the absence of receipt signed by the soldier for the amount alleged to have been paid him payment of the final statement is not authorized. (17 Comp., 239.)

PAY ACCOUNTS.

1097. Hereafter all commissioned officers of the Army may transfer or assign their pay accounts, when due and payable, under such regulations and restrictions as the Secretary of War may prescribe. (Act Mar. 2, 1907 (34 Stat., 1159); G. O. 48, W. D., 1907.)

NOTE.—A transfer or assignment of a pay account, when properly made, can not be revoked at the option of the assignor.

1098. Hereafter section thirty-six hundred and twenty, Revised Statutes, as amended by the act of Congress approved February twenty-seventh, eighteen hundred and seventy-seven, shall not be construed as precluding officers of the Quartermaster Corps from drawing checks in favor of the person or institution designated by indorsement made on his monthly pay account by any officer of the Army if the pay account has been deposited for payment on maturity in conformity with such regulations as the Secretary of War may prescribe: *Provided further*, That payment by the United States of a check on the indorsement of the indorsee specified on the pay account shall be a full acquittance for the amount due on the pay accounts. (Act Mar. 2, 1913; 37 Stat., 710.)

1099. An officer may forward his pay account to a quartermaster before maturity, the amount to be remitted to the officer when due, or placed to his credit with a bank if the account is so indorsed, but an officer will not hypothecate or transfer an account not actually due. When due it may be transferred, when the following form of indorsement will be strictly observed:

Transferred this day of, 191....., to and the department
quartermaster at has been so notified.
(Signature)

When an account is so transferred, the officer will notify the department quartermaster of the department in which he is stationed, or the quartermaster who has been authorized by the Quartermaster General to pay his accounts, and will instruct the person or persons to whom the account may be transferred

to forward it to such quartermaster for payment. A transferred account will not be paid outside of the department in which the officer is regularly paid except when it is transferred for the benefit of his family residing in another department, in which case the officer will send the notification, through the office of the department quartermaster of the department in which he is usually paid to the department quartermaster of the department in which the payee resides; the former to forward with the notification any information he may have affecting the validity of the account. (A. R. 1258, 1913.)

1100. Contract surgeons, being civil employees, are prohibited by section 3477, Revised Statutes, from assigning their pay accounts (Comp., Aug. 18, 1902; Cir. 41, A. G. O., 1902.) (Except as provided in par. 1106.)

1101. Where there is conclusive evidence that an account has been assigned before it is actually due, payment can not properly be made to assignee even though it may be absolutely certain that the United States will not be called upon to pay the account a second time. (Vol. 2, Dig. 2d Comp., 746, Sept. 7, 1878.)

1102. Should it be evident that an officer has not complied with the regulations relating to assigned accounts, the quartermaster will decline payment and indorse his reasons therefor across the face of the rejected voucher. Any account paid in disregard of these regulations will be suspended in the account of the quartermaster who pays it. (Cir. 268, P. M. G. O., Mar. 12, 1903.)

Quartermasters will report all cases of duplication of pay accounts or of their assignment before maturity, holding the accounts until instructed that they can be turned over to the assignee. But duplicated accounts must not be surrendered until it is decided that they will not be needed as evidence in the event of the officer being tried.

1103. If double payments are made on assigned vouchers, the account paid outside the department where the officer is serving will be the one suspended. (Auditor, Mar. 7, 1903; P. M. G. O. 35423.)

1104. An officer about to embark for service beyond the sea and desiring to make provision for himself or his family in the United States, may send to the depot quartermaster, Washington, D. C., such full monthly accounts as he may elect, indorsing them as follows: "When due pay to" or "When due place to the credit of with" or "When due place to my credit with" The depot quartermaster, Washington, D. C., will immediately notify the department quartermaster of the department where the officer is to serve of the months for which accounts have been so received, and will then pay them as they become due if the casualty list and stoppage circular show no bar to payment. If the officer be under orders to proceed to Alaska or the Canal Zone, or for service with an independent brigade or division, the notification will be sent directly to the quartermaster where the officer is to serve. Should an officer already in service beyond the sea desire to have his accounts paid as described, he will forward them, through the department quartermaster of the department where he is serving to the depot quartermaster, Washington, D. C., except when stationed in Alaska or the Canal Zone, or serving with an independent brigade or division, in which event the accounts will be forwarded through the local quartermaster. Department and other quartermasters, through whom accounts are sent to the depot quartermaster, Washington, D. C., will make a record of the accounts so forwarded. (A. R. 1259, 1913, as changed by C. A. R. 9, 1914.)

1105. When pay accounts are prepared in advance under the provisions of paragraph 1259, Army Regulations, 1913, commutation of quarters, commutation of heat and light and additional pay for private mounts will be omitted from the pay accounts and drawn on a separate account from the quartermaster where the officer is serving. (G. O. 35, W. D., 1915.)

1106. Contract surgeons on duty in Alaska, Hawaii, the Philippine Islands, and Porto Rico may transfer or assign their pay accounts, when due and payable, in the methods now provided by regulations for commissioned officers of the Army. (Act Apr. 23, 1904 (33 Stat., 266); G. O. 76, 1904.)

If a contract surgeon on foreign service desires to have his accounts paid in the United States, the months for which such accounts have been transferred will be indorsed on the contract by a quartermaster or the commanding officer, who will also indorse on each voucher "Transfer noted on contract (signature)," and such accounts will not be paid unless so indorsed. (A. R. 1266, 1913, as changed by C. A. R. 81, 1917.)

CHAPLAINS.

1107. Chaplains appointed prior to April 21, 1904, shall have the rank, pay, and allowances of captain of infantry until they shall have completed seven years' service, after which they shall have the grade, pay, and allowances of captain mounted. (Act Feb. 2, 1901 (31 Stat., 750); G. O. 9, 1901; and act Apr. 21, 1904 (33 Stat., 226); G. O. 79, 1904.)

1108. Chaplains appointed after April 21, 1904, shall have the grade, pay, and allowances of first lieutenant mounted until they shall have completed seven years' service, after which they shall have the grade, pay, and allowances of captain mounted. (Act Apr. 21, 1904 (33 Stat., 226); G. O. 79, 1904.)

1109. Chaplains having not less than ten years' service in the grade of captain may be promoted to chaplains with the grade, pay, and allowances of major. (Act Apr. 21, 1904 (33 Stat., 226); G. O. 79, 1904.)

When promoted to the grade of major, chaplains are entitled to the pay and allowances of the new grade from date of appointment, payable after confirmation by the Senate. (13 Comp., 745, May 2, 1907; P. M. G. O. 44519.)

1110. The provisions of the act of April 21, 1904, are not applicable to chaplains on the retired list at date of its passage. (10 Comp., 765, May 7, 1904.)

CLERKS AND MESSENGERS.

1111. The clerks, messengers, and laborers, in the office of the Chief of Staff, at headquarters of tactical divisions and military departments, brigades, and service schools are paid by the Quartermaster Corps, the numbers and salaries being fixed by the annual appropriation act.

The pay of clerks and messengers at headquarters of territorial departments, tactical divisions, brigades, and service schools, who are citizens of the United States, shall be increased \$200 each per annum while serving in the Philippines Islands, such service to be computed from the date of departure from the continental limits of the United States to the date of return thereto. (Act Apr. 27, 1914.)

1112. Hereafter headquarters clerks shall be known as Army field clerks and shall receive pay at the rates herein provided, and after twelve years of service, at least three years of which shall have been on detached duty away from permanent station, or on duty beyond the continental limits of the United States, or both, shall receive the same allowances, except retirement, as heretofore allowed by law to pay clerks, Quartermaster Corps, and shall be subject to the Rules and Articles of War. (Act Aug. 29, 1916.)

1113. Hereafter not to exceed two hundred clerks, Quartermaster Corps, who shall have had twelve years of service, at least three years of which shall have been on detached duty away from permanent station, or on duty beyond the continental limits of the United States, or both, shall be known as field clerks, Quartermaster Corps, and shall receive the same allowances, except retirement, as heretofore allowed by law to pay clerks, Quartermaster Corps, and shall be subject to the Rules and Articles of War. (Allowances accrue only from date of acceptance of appointment. Comp., Jan. 26, 1917.) (Act Aug. 29, 1916.)

1114. Clerks in military employ absent without leave for a fractional part of a day will be charged with a proportion of the day's pay.

1115. If an appointment (or promotion) provides that it shall take effect from a particular date named therein and entrance upon duty, and the person accepts the same and enters upon duty, or can be held to be upon constructive duty, as in the case of a leave of absence, the oath can be taken any time before payment is demanded, and after being taken he is entitled to pay from the time of compliance with the terms of the appointment. (7 Comp., 45, Aug. 2, 1900—case Interior Department.)

1116. A civil-service employee may be furloughed without pay by the Secretary of a department at any time the exigencies of the service require it; but a subordinate officer has no right to suspend an employee without pay unless sanctioned by the head of the department or a superior officer invested with power to appoint and dismiss. (Ct. Cls., Jan. 2, 1906—case H. H. Stilling.)

If a civil-service employee is suspended by a subordinate officer while charges are being preferred and the Secretary subsequently sustains the charges, he is not entitled to pay during period of suspension. (12 Comp., 653, May 7, 1906—case Quartermaster's Department.)

1117. A civilian employee who is unable to pay his hospital charges at the prescribed time will give a certificate of his indebtedness, in triplicate, on Form 49-A, Medical Department (marking one number "original," one "duplicate," and the third "triplicate"), to the commanding officer of the hospital, who will designate by indorsement thereon the officer to whom the amount of the indebtedness should be remitted, and will forward the original and duplicate at once through proper channels to the officer under whom the employee is serving, retaining the triplicate for his own files. The employing officer will refer the certificate to the quartermaster or disbursing officer who is to pay the employee, and such quartermaster or disbursing officer will deduct the amount of the indebtedness from the pay due, and will remit the amount so deducted to the officer designated to receive it. (A. R. 1461, 1913.)

MISCELLANEOUS EMPLOYEES.

1118. The expert accountant of the Inspector General's Department shall receive \$2,500 per annum (Act June 13, 1890 (26 Stat., 151); G. O. 69, 1890), and mileage as provided by law for officers of the Army. (Act Aug. 24, 1912; 37 Stat., 575).

1119. The computer of the Artillery Board is entitled to a salary of \$2,500 per annum. (Annual appropriation act.)

The translator and librarian, Military Information Section, General Staff, receives \$1,800 per annum. (Annual appropriation act.)

1120.

COMMISSIONED OFFICERS.

Grade.	Pay of grade. (Act May 11, 1908.)		Monthly pay. (R. S., 1262, 1263; act May 11, 1908.)			
	Yearly.	Monthly.	After 5 years' service.	After 10 years' service.	After 15 years' service.	After 20 years' service.
Lieutenant general	\$11,000.00	\$916.67				
Major general	8,000.00	666.66				
Brigadier general	6,000.00	500.00				
Colonel	4,000.00	333.33	\$366.67	\$400.00	\$416.67	\$416.67
Lieutenant colonel	3,500.00	291.67	320.83	350.00	375.00	375.00
Major	3,000.00	250.00	275.00	300.00	325.00	333.33
Captain	2,400.00	200.00	220.00	240.00	260.00	280.00
First Lieutenant	2,000.00	166.67	183.33	200.00	216.67	233.33
Second Lieutenant	1,700.00	141.67	155.83	170.00	184.17	198.33

1121. Officers on the active list, and retired officers assigned to active duty under laws entitling them to active pay or allowances, will be paid monthly on accounts certified by themselves according to prescribed forms. (A. R. 1256, 1913, as changed by C. A. R. 2, 1914.)

1122. An officer of the Army will be paid within the limits of his department and, as far as practicable, by the same quartermaster, unless he is on leave of absence or detached duty beyond the limits of his department, or shall have transferred or disposed of his accounts as provided in paragraphs 1258 and 1259, Army Regulations, 1913, or has the authority of the Quartermaster General for payment elsewhere.

A retired officer, except when assigned to active duty under laws entitling him to active pay or allowances, will be paid by the depot quartermaster, Washington, D. C., unless residing in the Philippine Islands or Hawaii, in which event he may, if he so desires, be paid by the department quartermaster of the Philippine or Hawaiian Department. (A. R. 1257, 1913, as changed by C. A. R. 2, 1914.)

1123. A person appointed to the Army, or receiving an appointment to a new office therein, is entitled to pay from date of acceptance only. If the appointment creates vacancies to be filled by promotion, the promoted officers are entitled to pay of the new grade from the date of acceptance of the appointee. In all other cases of promotion the officer is entitled to pay from date of the occurrence of the vacancy. (A. R. 1260, 1913.)

1124. An officer promoted by seniority is entitled to the pay of the higher grade from date of vacancy, whether such vacancy arises from death, resignation, promotion, removal, the creation of an additional office, or from any other cause. (Comp., Jan. 18, 1899, 8 MS., 85; 15 Comp., 159, Sept. 25, 1908.)

But if the promotion is not one to which the officer was required by law to be promoted by virtue of seniority, it is regarded as a new appointment, and the pay of the higher grade does not commence until he accepts appointment. (2d Comp., Sept. 17, 1894.)

1125. A vacancy in an office does not arise until the officer having legal title to it ceases legally to hold it. As the law does not recognize fractional parts of a day in the matter of retirements, promotions, and appointments in the Army, a vacancy caused by an officer's retirement does not begin to run until the day following his retirement, and an officer promoted by seniority or receiving an original appointment to fill a vacancy caused by the retirement of an officer of higher grade is only entitled to the pay of the higher grade from and including the day succeeding the day the retirement of his predecessor became legally effective, excepting that an officer receiving an original appointment in the Army who accepts the same on a date later than the day succeeding the day the retirement of his predecessor became legally effective is only entitled to pay from the date of such acceptance. (16 Comp., 682.)

NOTE.—This decision applies equally when the vacancy is due to an officer's death, resignation, promotion, or removal from the service. The principle of the decision also applies to a vacancy caused by the relief of an officer from detail to duty which carries an increase of pay to the officer detailed to fill such vacancy.

1126. An officer of the Army appointed to a grade in the Volunteers or militia in the service of the United States superior to that held by him in the Army will be entitled to the pay and emoluments of the grade to which appointed from date of acceptance of such appointment or from date of muster in thereunder. (A. R. 1261, 1913.)

1127. An officer appointed during a recess of the Senate ceases to be such on the date of adjournment of the Senate without confirmation of the appointment, unless he has been placed beyond the reach of communication by military authority and continues to perform military duty in ignorance of such adjournment. (Vol. 3, Dig. 2d Comp., 915, 926, July 18, 1888.)

1128. An officer appointed during a recess of Congress and the name withdrawn before confirmation is entitled to pay to date of qualification of successor, provided that said date did not extend beyond the end of the first succeeding session of Congress. (Comp., Feb. 7, 1904, P. M. G. O., 48943—case Maj. Fowler.)

1129. If an officer or enlisted man is afflicted with mental disability that disqualifies him from signing his name, the law requires the appointment of a committee or guardian. (Vol. 2, Dig. 2d Comp., 1109, July 18, 1883.)

NOTE.—The papers appointing such guardian should be filed with the first voucher, and in future payments reference to such voucher, by number, should be made. If in an asylum, the superintendent's certificate that the officer was alive at the time payment was due should be filed with each voucher. The guardian should sign the name of the officer or man, followed by his own signature as guardian.

1130. Letters of conservatorship issued by a court of one State do not operate in another State. The Government has the right to pay its obligations at any place in the United States. If payment is made in the State where guardianship papers were taken, the receipt of the guardian is a valid acquittance of the obligation; but if the creditor moves to another State and desires payment made direct to him it may properly be done. (J. A. G., Sept. 12, 1907, P. M. G. O., 60544.)

1131. If an officer fail in other than his physical examination he shall be reexamined after one year, and in case of failure shall be honorably discharged with one year's pay. (Act Oct. 1, 1890 (26 Stat., 562); G. O. 116, 1890.)

Captains and Lieutenants of the Medical Corps found disqualified for promotion for other than physical reasons shall not be allowed a second examination but shall be honorably discharged with one year's pay. (Sec. 5, act Apr. 23, 1908 (35 Stat., 67); G. O. 87, 1908.)

NOTE.—Officers of the Philippine Scouts, not being a part of the regular permanent military establishment, are not entitled to one year's pay as provided for in act of October 1, 1890. (17 Comp., 902.)

1132. When the exigencies of the service of any officer who would be entitled to promotion upon examination require him to remain absent from any place where an examining board could be convened, the President is hereby authorized to promote such officer, subject to examination, and the examination shall take place as soon thereafter as practicable. If upon examination the officer be found disqualified for promotion, he shall, upon the approval of the proceedings by the Secretary of War, be treated in the same manner as if he had been examined prior to promotion. (Sec. 32, act Feb. 2, 1901; 31 Stat., 756.)

1133. When an officer promoted subject to examination fails in his examination for other than physical reasons he is suspended from promotion for one year from the date of the vacancy and is not entitled to pay of the higher grade for any part of the period. (16 Comp., 574, Oct. 19, 1910; Cir. 70, W. D., 1910.)

Pending examination he should be paid as of the lower grade, and when his right to the pay of the grade to which promoted is established the difference of pay can be collected.

1134. A line officer detailed for staff duty or a staff officer appointed as chief of any staff corps or department, who has less than four years to serve before date of retirement, shall not so serve or be paid as if on the active list beyond the date of his retirement. (Act June 30, 1902 (32 Stat., 509); G. O. 68, 1902.)

1135. No officer holding a rank above that of colonel shall be retired except for disability or on account of having reached the age of 64 years until he shall have served at least one year in such rank. (Act June 12, 1906 (34 Stat., 245); G. O. 115, 1906.)

1136. An officer who resigns, is dismissed, honorably discharged, or wholly retired will forward his pay account (War Department Form 336) to the Depot Quartermaster, Washington, D. C., who will cause a certificate of nonindebtedness to be obtained from the Treasury Department and the chief of each bureau of the War Department and will inquire, through military channels, of the last commanding officer under whom the ex-officer served, whether he is properly chargeable with responsibility or accountability for Government funds or property, or is indebted to the United States or to a company fund or post exchange. The account will not be settled until this information has been received. An officer who has served in the Philippine Islands will procure a certificate of nonindebtedness from the insular auditor prior to departure from the Islands, this certificate being an indispensable prerequisite to the settlement of an officer's final accounts with the Government. (A. R. 1262, 1913, as changed by C. A. R. 51, 1917.)

No part of the arrears due an officer who has resigned will be paid to him, except on a full and final settlement of the whole. (Dig. 2d Comp., 1140, ed. 1899.)

1137. The separation from active service of an officer of the Army by retirement, discharge, dismissal, or resignation can not be effected before the date on which the officer receives or becomes legally chargeable with notice of his retirement, discharge, dismissal, or of the acceptance of his resignation. (Cir. 56, W. D., 1906.)

1138. An officer whose resignation is accepted while he is on leave of absence will receive pay to include the date of acceptance; if accepted while he is on duty, he will receive pay to include the date he receives notice of its acceptance, or if sooner relieved from duty, to include the date of relief. An officer whose resignation takes effect at a future date is entitled to pay to include that date. (A. R. 1263, 1913.)

1139. An officer discharged from the service is entitled to pay and allowances to include the date he actually receives notice of discharge, or is relieved from duty, if held to duty, irrespective of prior date set for discharge in orders. (Comp., Mar. 16, 1901; Cir. 29, A. G. O., 1901.)

1140. An officer dismissed by sentence of court-martial will be paid to include the date of termination of service as specified in the order promulgating the sentence. (A. R. 1265, 1913.)

1141. The sentence of dismissal of an officer imposed by an illegally constituted court-martial is with out legal effect and therefore inoperative to separate such officer from the military service; but the appointment of his successor would operate to separate him from the military service, and pay would not accrue to him after the appointment and acceptance thereof of his successor. (15 Comp., 875, June 23, 1909.)

1142. Brevets conferred upon commissioned officers shall not entitle them to any increase of pay. (R. S., 1264.)

1143. If the regulations of the Army and instructions of the War Department are such that an officer can fraudulently draw his pay more than once for the same service, the paymasters who acted in good faith on such authority were without responsibility for the loss. (Ct. Cls., Nov. 5, 1888; P. M. G. O., B3711—case Maj. Wm. Smith.)

1144. Final payment on discharge to officers of Volunteers who have been accountable or responsible for public property is governed by the principle established by the act of January 12, 1899 (30 Stat., 784), which provides:

"That officers who at any time were accountable or responsible for public property shall be required, before final payment is made to them on discharge from the service, to obtain certificates of nonindebtedness to the United States from only such of the bureaus of the War Department to which the property for which they were accountable or responsible pertains, and the certificate from the Chief of the Division of Bookkeeping and Warrants, Treasury Department, and such certificates, accompanied by the affidavits of officers, of nonaccountability or nonresponsibility to other bureaus of the War Department, certified to by the commanding officer of the regiment or independent organization, shall warrant their final payment: *Provided*, That officers who have not been responsible at any time for public property shall be required to make affidavit of that fact, certified to by their commanding officers, which shall be accepted as sufficient evidence to warrant their final payment on their discharge from the service.

1145. Regulations governing the matter of making final payment on muster out of the Federal service of officers of the National Guard who have accountability or responsibility for public funds or property are promulgated by the Secretary of War.

1146. The President alone is hereby authorized to appoint and commission as a temporary second lieutenant of the Regular Army in time of peace for purposes of instruction, for a period not exceeding six months, with the allowances now provided by law for that grade, but with pay at the rate of \$100 per month, any reserve officer appointed pursuant to sections forty-nine and fifty-one of this act, and to attach him to a unit of the Regular Army for duty and training during the period covered by his appointment as such temporary second lieutenant, and upon the expiration of such service with the Regular Army such officer shall revert to his status as a reserve officer. (Sec. 52, act June 3, 1916.)

1147. No reserve officer or temporary second lieutenant appointed pursuant to this act shall be entitled to retirement or to retired pay, and shall be eligible for pension only for disability incurred in line of duty in active service or while serving with the Regular Army pursuant to the provisions of this act. (Sec. 53, act June 3, 1916.)

Aids.

1148. The lieutenant general may select two aids and a military secretary who shall have the rank of lieutenant colonel while serving. (R. S., 1097.)

Each major general shall have three aids, who may be selected by him from captains or lieutenants. Each brigadier general shall have two aids, who may be selected by him from lieutenants. (R. S., 1098.)

Acts authorizing aids and military secretaries shall not apply to general officers of the General Staff Corps. (Act Feb. 14, 1903 (32 Stat., 831); G. O. 15, A. G. O. 1903.)

But a general officer of the General Staff Corps while actually in command of a brigade or division in the field may have the aids to which his rank entitles him. (18 Comp., 242, Sept. 30, 1911.)

1149. An aid is entitled to additional pay as such while on authorized allowance of leave if during such leave his designation as aid remains unchanged. (17 Comp., 104.)

1150. While it is doubtless within the power of the Secretary of War to assign any number of aids to an officer, only the number authorized by law can be allowed the additional compensation or increased rank. (6 Comp., 157, Aug. 26, 1899—case Navy Department.)

1151. An aid to a major-general is allowed \$200 per year in addition to the pay of his rank, and an aid to a brigadier general is allowed \$150 per year in addition to the pay of his rank. (R. S., 1261.)

NOTE.—The pay of aid should not be included in computing an officer's longevity pay. (Sup. Ct., Jan. 6, 1908—case Lieut. Miller, Navy Dept.)

1152. An officer who, while on leave of absence, is appointed aid to a general officer, also on leave, can not go to status of duty except by reporting at the proper station or post of duty of his general. So long as his general remains on leave and he, the aid, remains absent, he must have the same status as to pay as the general. (A. G. O., Jan. 12, 1883.)

1153. An aid is entitled to the additional pay from date of reporting in person for duty. (Cir. 1, A. G. O., 1883; 2d Comp., Dec. 9, 1893.)

An aid's pay ceases with the date preceding the date of his promotion. (Comp., June 26, 1906; P. M. G. O., 50769—case Capt. C. S. Smith.)

NOTE.—Except on promotion, an aid is entitled to pay to include date of actual relief if on duty, but if on leave of absence is entitled to pay to date of order relieving him. If the general is retired, the aid is relieved as of the date of such retirement.

1154. An officer detailed to staff duty as an aid and as an acting judge advocate is not entitled to compensation for both positions, but so long as he is on duty as an acting judge advocate of a military department he is entitled to the rank, pay, and allowances provided for such position. (5 Comp., 971, June 29, 1899.)

The position of aid to a general officer and of adjutant of the United States Military Academy are both staff details, and the principle of the above decision is applicable to the case of an officer detailed to both positions. (17 Comp., 578, Feb. 10, 1911.)

Aviation.

1155. Each aviation officer authorized by this act shall, while on duty that requires him to participate regularly and frequently in aerial flights, receive an increase of twenty-five per centum in the pay of his grade and length of service under his commission. Each duly qualified junior military aviator shall, while so serving, have the rank, pay, and allowances of one grade higher than that held by him under his commission if his rank under said commission be not higher than that of captain, and while on duty requiring him to participate regularly and frequently in aerial flights he shall receive in addition an increase of fifty per centum in the pay of his grade and length of service under his commission. Each military aviator shall, while so serving, have the rank, pay, and allowances of one grade higher than that held by him under his commission if his rank under said commission be not higher than that of captain, and while on duty requiring him to participate regularly and frequently in aerial flights he shall receive in addition an increase of seventy-five per centum of the pay of his grade and length of service under his commission. (Act June 3, 1916.)

The per centum increase of pay being dependent upon duty rather than upon detail does not accrue while on leave of absence. (Dec. by Comptroller Warwick, Sept. 21, 1915, vol. 22, p. 141.)

1156. When it shall be impracticable to obtain from the Army officers suitable for the aviation section of the Signal Corps in the number allowed by law, the difference between that number and the number

of suitable officers actually available for duty in said section may be made up by appointments in the grade of aviator, Signal Corps, and that grade is hereby created. The personnel for said grade shall be obtained from especially qualified civilians who shall be appointed and commissioned in said grade: *Provided further*, That whenever any aviator shall have become unsatisfactory he shall be discharged from the Army as such aviator. The base pay of an aviator, Signal Corps, shall be \$150 per month, and he shall have the allowances of a master signal electrician and the same percentage of increase in pay for length of service as is allowed to a master signal electrician. (Sec. 13, act June 3, 1916.)

1157. From time to time there will be announced in special orders of the War Department the names of military aviators, junior military aviators, and aviation officers who are on duty, requiring them to participate regularly and frequently in aerial flights. An officer announced in such orders as aviation officer, junior military aviator, or military aviator, under the terms of the act of Congress approved July 18, 1914, and the national defense act approved June 3, 1916, is entitled to pay and allowances authorized by the act named in his order, under the following conditions:

The order will specify the date on which such duty was commenced, and a subsequent order will specify the date on which such duty was terminated. A copy of the order announcing the date on which such duty was commenced will be filed with the first voucher upon which pay and allowances of the higher grade or additional pay is charged, and the order will be cited on all subsequent vouchers as long as pay and allowances or higher pay is charged. Each officer entitled to pay and allowances of a higher grade or additional pay will certify on each voucher, during the time pay and allowances of a higher grade or additional pay is charged, that he has been throughout the period covered by the voucher on duty for which pay and allowances of a higher grade or by the voucher on duty for which pay and allowances of a higher grade or additional pay is authorized under the act of July 18, 1914, or under the act of June 3, 1916 (citing the proper act). A copy of the order announcing the date when such duty was terminated will be filed with the voucher for the period including such date.

It is the duty of the commander of an aviation station or aeronautical organization in the field to recommend the issue of orders announcing the commencement and termination of periods of higher grades or additional pay of officers of his command, certifying, where the right to additional pay depends on such duty, that the officer's duty from or to the date named required him to participate regularly and frequently in aerial flights.

When the commander of an aviation station or aeronautical organization in the field is entitled to pay and allowances of a higher grade or to additional pay and allowances of his grade under either of the acts named, it is the duty of the officer in charge of the Aviation Section, Signal Corps, to make recommendations and certificates prescribed in the foregoing for such commanders, concerning the officers under their command. No officer will be continued on such duty except as authorized by the act of July 18, 1914, or the act of June 3, 1916. (A. R. 1269, as changed by C. A. R. 51, 1917.)

Foreign Service.

1158. Hereafter the pay proper of all commissioned officers and enlisted men serving beyond the limits of the United States comprising the Union and the Territories of the United States contiguous thereto shall be increased ten per centum for officers and twenty per centum for enlisted men over and above the rates of pay proper as fixed by law for time of peace, and the time of such service shall be counted from the date of departure from said States to the date of return thereto. (Act June 30, 1902 (32 Stat., 512); G. O. 68, W. D., 1902.)

Both dates inclusive. (13 Comp., 632, Mar. 21, 1907.)

Increase of pay for service beyond the limits of the States comprising the Union, and the Territories of the United States contiguous thereto, shall be as now provided by law. (Act May 11, 1906 (35 Stat., 110); G. O. 80, W. D., 1906.)

NOTE.—The date of arrival in the United States of officers returning from a tour of foreign service or on leave of absence is held to be the date on which the vessel bearing them reaches the dock provided for landing purposes in the harbor of destination of such officers within the continental limits of the United States.

(Cir. 12, W. D., 1910.)

1159. The 10 per cent increase of pay for foreign service is not payable to officers for service in the Canal Zone, Panama, or Hawaii or Porto Rico. (Act Aug. 24, 1912; 37 Stat., 576.)

Foreign service pay to officers for service in Porto Rico, Hawaii, and Canal Zone, Panama, ceased August 23, 1912. (Sup. Ct., May 4, 1914; 20 Comp., 819 and 821.)

1160. The 10 per cent allowed by law to officers serving beyond the limits of the United States and Territories contiguous thereto, except the Canal Zone, Panama, or Hawaii or Porto Rico, will be paid on their regular monthly pay vouchers. There will be noted on the pay accounts the numbers and dates of orders or any other facts which affect the officer's pay status for the period covered by the accounts presented for payment. (A. R. 1268, 1913.)

1161. The statute is complied with if the officer is regularly assigned to some military duty at some place on land outside the limits of the United States other than duty of such a temporary character as might be attended to in connection with travel or without seriously interfering with travel. (8 Comp., 302, Nov. 14, 1901—case Capt. Myers, Marine Corps; see also Comp., Oct. 20, 1902; P. M. G. O., 30907—case W. E. Birkhimer.)

1162. When an officer's principal duty is to travel to a point outside the United States for the purpose of doing some specific thing and then to return to the United States, his service is not the kind for which

the 10 per cent increase of pay is provided. (Comp., Sept. 26, 1901—case F. C. Coshy, U. S. Navy; see also Comp., Mar. 9, 1905—case Gen. Bates.)

Officers and enlisted men, members of a punitive expedition operating in a foreign country, temporarily stationed at a place near the boundary line between the United States and the foreign country, whose base of operations is in the United States, but whose duties lie in the foreign country rather than in the United States, are entitled to foreign-service pay for the time that they serve beyond the limits of the United States. (Comp., June 26, 1916.)

Officers and enlisted men stationed at places where foreign-service pay does not accrue, who perform duty in a foreign country which is merely incident to their being stationed near the foreign country, are not entitled to foreign-service pay. (Comp., Aug. 7, 1916.)

1163. Pay proper means the regular ordinary pay which an officer may be entitled to under the facts in his case, and if by virtue of length of service he is entitled to receive the compensation provided for in section 1262, that compensation is his pay, as distinguished from possible other compensation by any allowances, commutation, or otherwise. (Sup. Ct., Mar. 13, 1905—case S. C. Mills.)

Foreign service pay is allowable only on pay proper which means base pay and longevity increase. It is not allowable on additional pay for mounts, additional pay as aid, or the per centum increase of pay provided by law for aviation officers. (Comp. May 19, 1915, June 4, 1915, June 10, 1915; 21 Comp., 811, 848, and 863; Bull. 21, W. D., June 16, 1915.)

1164. An officer on foreign service who has been relieved from duty and ordered to return to the United States, but who receives permission to delay en route which amounts to a leave of absence, is entitled to increase of pay for foreign service during the period of such delay. (Comp., Apr. 27, 1903; Cir. 26, A. G. O., 1903; 17 Comp., 330, Nov. 15, 1910; Cir. 77, 1910.)

But an officer on foreign service who is under orders to return to the United States with his command and is granted a leave of absence with permission to return by an indirect route, and is authorized to leave his station on or about the date of departure of his command and consumes more time in returning than his command did, is entitled to foreign-service pay only for the time his command is entitled thereto. (Comp., Aug. 26, 1910; Cir. 58, 1910.)

NOTE.—Should the officer go to half-pay status while entitled to foreign-service pay he is entitled to the 10 per cent increase on such half pay.

1165. An officer on duty at a foreign station where he is in receipt of the 10 per cent for foreign service who is granted a leave of absence for the purpose of visiting countries outside the United States, and at the expiration of the leave returns to his duties at the foreign station, is entitled to the foreign-service increase during such leave. (Comp., Aug. 4, 1911; P. M. G. O., 91040.)

1166. An officer on duty in the transport service who is assigned to a transoceanic transport under the provisions of General Orders 116, War Department, 1905, is not entitled to the 10 per cent increase of pay for foreign service. (Ct. Cls., Feb. 3, 1906; 43 Ct. Cls., 166.)

The fact that the order assigning an officer to duty on a transoceanic transport announces his station as Manila or some other place beyond the limits of the United States does not confer a right to the 10 per cent increase. (P. M. G. O., 74002, Feb. 10, 1909.)

Officers and enlisted men who have served on Army transports in the Philippine Archipelago at any time since May 26, 1900, under the control and orders of the commanding general, Philippines Division, or who may hereafter so serve, shall be entitled to receive the same rate of pay as is provided by law for officers and enlisted men serving at shore stations beyond the limits of the United States. (Act May 11, 1906 (35 Stat., 114); G. O. 80, 1908.)

An officer or enlisted man is not entitled to the same until he enters upon duty on an Army transport in the Philippine Archipelago under the control and orders of the commanding general; and his right thereto ceases when such duty ceases. The time of going to or returning from said archipelago should not be included. The act does not apply to a voyage between the Philippine Islands and the United States or between the islands and a foreign port unless such voyage is incident to and part of the duty, as described above. (14 Comp., 907, June 23, 1908.)

Higher Command.

1167. In time of war every officer serving with troops operating against an enemy who shall exercise, under assignment in orders issued by competent authority, a command above that pertaining to his grade shall be entitled to receive the pay and allowances of the grade appropriate to the command so exercised; provided, that a rate of pay exceeding that of a brigadier general shall not be paid in any case by reason of such assignment. (Act Apr. 26, 1898 (30 Stat., 365); G. O. 29, 1898.)

1168. To entitle an officer to additional pay under the acts of April 26, 1898, and May 26, 1900 (31 Stat., 211), or exercising a command above that pertaining to his grade, he must have exercised such command of troops operating against an enemy for a period of three months or more continuously, in obedience to orders issued by superior authority which he was bound to obey, and no pay or allowances as of a higher grade than that actually held by an officer will be paid him under this regulation unless a certified copy, in duplicate, of such order, accompanied by a statement of service thereunder, is filed with the quartermaster. (A. R. 1267, 1913.)

NOTE.—Where an officer exercises a higher command by virtue of seniority no additional pay accrues, and the fact that orders were issued by competent authority directing him to assume the higher command does not effect a change in his status so as to entitle him to the pay. (205 U. S., 161, Mar. 18, 1907—case Lieut. D. C. Mitchell, 1st Ohio Vol. Cav.)

Longevity.

1169. There shall be allowed and paid to each commissioned officer below the rank of brigadier general, including chaplains and others having assimilated rank or pay, 10 per cent of their current yearly pay for each term of five years' service. (R. S. 1262; act July 15, 1870.)

Longevity pay shall be computed on the yearly pay of the grade fixed by sections 1261 and 1274, Revised Statutes. (Act June 30, 1882 (22 Stat., 118); G. O. 72, 1882.)

1170. The total amount of increase for length of service shall in no case exceed 40 per cent on the yearly pay of the grade. (R. S. 1263.)

In no case shall the pay of a colonel exceed \$5,000 a year, the pay of a lieutenant colonel exceed \$4,500 a year, or the pay of a major exceed \$4,000 a year. (Act May 11, 1908 (35 Stat., 108); G. O. 80, 1908.)

1171. The 10 per cent increase for length of service is computed from date of acceptance of appointment. (12 Comp., 245, Oct. 28, 1905—case Marine Corps.)

1172. Officers are entitled to count the full time as officers of volunteers or as enlisted man, regular or volunteer, in computing their service for longevity. (Act June 18, 1878 (20 Stat., 150); G. O. 37, 1878.)

But the time between date of enrollment and muster in can not be counted. (7 Comp., 617, Apr. 8, 1901.)

Service as an officer or enlisted man of Volunteers prior to the act of June 18, 1878, can not be used in computing longevity pay prior to date of the act, but for pay subsequent to such date service prior to the act is to be used. (15 Comp., 220, Oct. 10, 1908.)

The time of actual service in the Army or Navy, or both, shall be allowed officers in computing longevity pay. (Act Feb. 24, 1881; 21 Stat., 246.)

Service as an apothecary in the Navy counted in computing longevity pay. (5 Comp., 203, Oct. 29, 1898.)

Service in the Marine Corps counted for longevity pay. (See 1612, R. S.)

Service as an enlisted man in the Regular Army prior to June 18, 1878, is to be counted in computing longevity pay. (16 Comp., 887.)

1173. In computing longevity pay, service performed as enlisted men of the Army or Navy, or as cadets at the United States Military or Naval Academy by those appointed prior to August 24, 1912, will be counted. Service performed as such cadets by those appointed on or after said date will not be counted. (A. R. 1271, 1913.)

1174. Time served as a paymaster's clerk is counted in computing longevity pay for subsequent service as a commissioned officer. (9 Comp., 90, Sept. 4, 1902.)

1175. Service as a contract surgeon can not be counted in computing an officer's longevity pay. (10, Comp., 424, Nov. 16, 1903; also Comp., Aug. 19, 1909, in case of Herbert W. Yeamans, 1st Lieut. Med. Res. Corps, formerly contract surgeon.)

1176. Service as messenger and clerk in Commissary and Quartermaster's Departments can not be computed for longevity pay as an officer. (10 Comp., 83, July 25, 1903.)

1177. Marine hospital service is not service in the Army or Navy, and therefore can not be computed for longevity pay. (5 Comp., 176, Oct. 18, 1898.)

Miscellaneous Duty.

1178. The officer in charge of public buildings and grounds shall have the rank, pay, and emoluments of a colonel. (Act Mar. 3, 1873 (17 Stat., 536); G. O. 29, 1873.)

1179. The President is authorized to appoint an officer of the Signal Corps as chief of the telegraph and cipher bureau of the Executive Office, who shall have, while so serving, the rank, pay, and allowances of a major. (Act Mar. 3, 1906 (32 Stat., 932); G. O. 24, A. G. O. 1903.)

1180. No officer shall receive pay for two staff appointments for the same time. (A. R. 1270, 1913.)

1181. An officer of the Army may be detailed as chief of the Philippine Constabulary and four officers as assistant chiefs, with the rank, pay, and allowances of brigadier general and colonel, respectively, but the increased pay and allowances shall be paid out of the Philippine treasury. (Act Jan. 30, 1908 (32 Stat. 783); G. O. 12, A. G. O. 1908.)

Hereafter no officer holding a permanent commission in the Army with rank below that of major shall be detailed as chief or assistant chief (director or assistant director) of the Philippine Constabulary, and no officer of the Army shall hereafter be detailed for duty with said constabulary except as specifically provided by law. (Act Aug. 24, 1912; 37 Stat., 571.)

Officers detailed for duty with the Philippine Constabulary are not entitled to foreign-service pay from United States appropriations. (19 Comp., 839.)

Mounts.

1182. Hereafter the United States shall furnish mounts and horse equipments for all officers of the Army below the grade of major required to be mounted, but in case any officer below the grade of major required to be mounted provides himself with suitable mounts at his own expense, he shall receive an addition to his pay of \$150 per annum if he provides one mount and \$200 per annum if he provides two mounts. (Act May 11, 1908 (35 Stat., 108); G. O. 80, 1908.)

1183. Officers below the grade of major required to be mounted, whether permanently or temporarily, will be furnished with a proper mount by the Quartermaster Corps. Such officers may, however, provide themselves with suitable mounts at their own expense and of their exclusive ownership, and any officer of the grades indicated who so provides himself shall receive an addition to his pay of \$150 per annum if he provides one mount and \$200 per annum if he provides two mounts. An officer claiming additional pay

for providing his own mount must personally certify on each account that he was suitably mounted at his own expense, and is the actual and exclusive owner of the mount or mounts in question, specifying the place at which maintained. In case an officer is only temporarily upon duty requiring him to be mounted, the authority by which he was placed upon such duty must accompany his first voucher and be cited upon subsequent vouchers upon which additional pay is claimed accompanied by a certificate that he has continued under the authority cited upon the mounted duty in question.

The officer's certificate upon his pay accounts will be the evidence upon which quartermasters will base their payments of additional pay for mounts, until information is received by them from proper authority that such additional pay is to be stopped. (A. R. 1273, 1913.)

1184. Officers below the grade of major providing their own mounts do not forfeit the right to additional pay by reason of absence on account of sickness or on ordinary leave, nor will the mere fact that such officers are detached for a purely temporary period from the stations where their mounts are kept deprive them of their right to the additional pay so long as the horses are actually and exclusively owned and kept for their use in the military service at their regular stations. In all other cases the right to the additional pay accrues only where the mounts are actually available for use at the station where the officer is serving. (A. R. 1274, 1913.)

1185. When an officer required to be mounted receives an order for change of station, the time necessarily required to ship his private mount or mounts from his old to his new station is to be viewed as constituting a period of purely temporary separation from his mount or mounts, within the meaning of Army Regulations, and a delay incident to the temporary disability of the mount or mounts while in the course of shipment would not change the status of purely temporary separation. (Sec. War, Nov. 18, 1909; P. M. G. O. 79551.)

1186. The officers on the active list hereinafter designated are required to be mounted: All officers of the General Staff Corps; officers of the staff corps and departments, whether permanent or detailed; officers of Cavalry; officers of Field Artillery; authorized aids duly appointed; regimental and battalion staff officers; acting judge advocates detailed under the act of Congress approved February 2, 1901; all officers above the grade of captain, whatever their arm or corps; chaplains of all grades; officers temporarily attached to staff corps or to organizations of Cavalry, Field Artillery, and Mounted Infantry; regularly detailed assistants to the Chief of Coast Artillery; the authorized staff officers of Coast Artillery districts and of coast defense commands; officers serving as military attachés to the embassies and legations of the United States at foreign capitals; instructors and student officers at the Army School of the Line, the Army Signal School, the Army Staff College, and the Army War College; officers on duty in the department of tactics and in the department of practical military engineering, military signaling and telegraphy at the United States Military Academy. All field officers of the mobile army serving with troops are required to own and provide their mounts.

The private mounts, owned and provided by officers of all grades in the Army, for which the Government expends public funds in the matter of maintenance and care, shall be of a standard fixed by the Secretary of War from time to time.

In addition to the foregoing, officers not ordinarily required to be mounted may be temporarily placed upon duty that shall require them to be mounted. This may be done by the Secretary of War, the commander of an army, field army, or of a division or department; the order in each case will state that the duty therein assigned to the officer requires him to be mounted. (A. R. 1272, 1912, as changed by C. A. R. 6, 1914.)

Officers, active and retired, on duty with the National Guard are not required to be mounted in contemplation of this paragraph. Officers on the active list will, however, be required to be mounted when on duty with mounted organizations of the militia the duties of which require them to be mounted. (G. O. 121, W. D., 1911.)

The "staff corps and departments" do not include the dental surgeons. (J. A. G., Sept. 8, 1911; P. M. G. O. 91351.)

1187. The authorized staff officers of coast defense commands within the meaning of the preceding paragraph are as follows:

Coast defenses.	Captains.	Lieutenants.	Coast defenses.	Captains.	Lieutenants.
Portland.....	3	1	Tampa.....		2
Portsmouth.....	1	1	Pensacola.....	1	2
Boston.....	3	1	Mobile.....		2
New Bedford.....		1	New Orleans.....		2
Narragansett Bay.....	2	2	Galveston.....		2
Long Island Sound.....	3	1	San Diego.....		2
Eastern New York.....	2	1	San Francisco.....	4	
Southern New York.....	3	1	The Columbia.....	1	2
The Delaware.....	1	2	Puget Sound.....	3	1
Baltimore.....	1	2	Oahu.....	2	2
The Potomac.....		2	Subic Bay.....		2
Chesapeake Bay.....	2	2	Manila Bay.....	2	2
The Cape Fear.....	1	1	Balboa.....		1
Charleston.....	1	2	Cristobal.....		2
Savannah.....	1	2			
Key West.....		1	Total.....	36	47

Lieutenants may be detailed in place of captains, provided the total number of officers assigned to coast defense command staff duty is not exceeded in any coast defense command. (G. O. 23, W. D., 1914.)

1188. Officers on duty as constructing quartermasters under detail of the War Department, and placed under the instructions of the Quartermaster General of the Army for that duty, are "officers temporarily attached to staff corps" within the meaning of paragraph 1272, Army Regulations, 1913. (Cir. 106, 1908.)

1189. An officer of Cavalry or Field Artillery below the grade of major detailed for duty with an educational institution is entitled to additional pay for suitable private mounts owned and maintained by him at his place of duty. (16 Comp., 638.)

The principle of this decision applies equally to an officer of the Cavalry or Field Artillery assigned to duty with the National Guard or any other similar duty which permits him to use his private mounts.

But when an officer who is ordinarily required to be mounted is assigned to duty (other than of a temporary nature) which manifestly prevents him from using his private mounts the additional pay does not accrue. (See 16 Comp., 110, Aug. 21, 1909, and Comp., Mar. 31, 1910; Cir. 21, W. D., 1910.)

1190. Officers of the Army on the retired list who may be detailed to active duty in the recruiting service or as professors of military science and tactics at educational institutions are not officers "required to be mounted," and therefore do not fall within the provisions of paragraph 1272, Army Regulations, 1913. (Cir. 81, W. D., 1908.)

1191. All private mounts belonging to officers stationed at military posts will be inspected at least once a year by post commanders, and when found unserviceable or unsuitable, 30 days will be given the officer to dispose of the same, after which time they will not be foraged or maintained at Government expense, nor will additional pay therefor be allowed. A certificate of such inspection and suitability will be furnished the quartermaster, who will keep a register of private mounts, which will show that all animals foraged at Government expense, or for which additional pay is allowed, have been properly inspected, together with date of inspection, and no such mount shall be shipped on a Government bill of lading which has not been inspected and passed within the current year. No animal will be passed as a suitable mount that is less than 4 years old.

The certificate of inspection and suitability of private mounts will be furnished by the officers owning the mounts when such officers are not a part of the immediate command of a post commander. (G. O. 15, W. D., 1916.)

Staff Detail.

1192. The regimental staff officers are appointed from the captains, and consist of the adjutant, the quartermaster, and the commissary, and they will be so designated, respectively. They are appointed by the regimental commander, who will at once report his action to The Adjutant General of the Army. The battalion staff officers consist of the adjutant and the quartermaster and commissary, and will be designated as the battalion (or squadron) adjutant and the battalion (or squadron) quartermaster and commissary, respectively. In the Cavalry and Infantry arms the battalion adjutant will be appointed from the first lieutenants and the battalion quartermaster and commissary from the second lieutenants. In the Engineer and Field Artillery arms battalion adjutants are appointed from the captains, battalion quartermasters and commissaries from the lieutenants. Except in the battalions of engineers they are appointed by the regimental commander after consultation with the battalion commander. When a battalion is detached and serving at such a distance from regimental headquarters that more than 15 days are required for exchange of correspondence by mail, the battalion staff officers are appointed by the battalion commander, who will immediately notify the regimental commander and The Adjutant General of the Army. In the battalion of engineers they are appointed by the battalion commanders. Appointments of staff officers will not be antedated and will take effect on the day on which actually made. A regimental staff officer will be entitled to the pay pertaining to his appointment from the date on which he reports for duty at regimental headquarters, a battalion staff officer from the date on which he reports for duty at the station of a company of his battalion, whether such company be stationed at the post of the battalion commander or not. This date will be noted on the post return for the month in which the officer reports and on his pay voucher for the same month. (A. R. 248, 1913.)

1193. Acting judge advocates will have "the rank, pay, and allowances of captain, mounted," and "shall be detailed from officers of the grades of captain or first lieutenant of the line." (Act Feb. 2, 1901 (31 Stat., 751); G. O. 9, 1901.)

NOTE.—A lieutenant is entitled to the increased pay from date of reporting in person for duty, or from date of order if in performance of such duty on that date. The increased pay ceases with date of actual relief unless relieved while on leave of absence, in which case it ceases with date of order.

1194. Captains and lieutenants may be detailed for duty with the General Staff Corps, and "while so serving shall have the rank, pay, and allowances of captain, mounted." (Act Feb. 14, 1903 (32 Stat., 831); G. O. 15, 1903.)

1195. The detail of an officer to a staff department vacates his position in the line, which is at once filled by promotion. He therefore becomes an officer of the staff corps or department from the date the detail is effective.

1196. Details to the Ordnance Department under the provisions of the act of February 2, 1901, may be made from the Army at large from the grade in which the vacancy exists or from the grade below. (Act June 25, 1906 (34 Stat., 455); G. O. 191, 1906.)

1197. The principal assistant in the Ordnance Bureau shall receive a compensation, including pay and emoluments, not exceeding that of a major of ordnance. (R. S. 1279.)

1198. A chief ordnance officer may be assigned to the staff of an Army or corps commander, and while so assigned shall have the rank, pay, and allowances of a lieutenant colonel. A chief ordnance officer may be assigned to the staff of a division commander, and while so assigned shall have the rank, pay, and allowances of a major. (Act July 7, 1898 (30 Stat., 720); G. O. 96, 1898.)

The assignment of a chief ordnance officer can only be made by the President to entitle to the increased pay. (7 Comp., 460, Feb. 25, 1901; Cir. 253, P. M. G. O.—case Capt. Wood.)

1199. The Secretary of War is authorized to detail an officer to duty as assistant to the Chief of the Bureau of Insular Affairs of the War Department, who while acting under said detail shall have the rank, pay, and allowances of a major. (Act Mar. 2, 1907; 35 Stat., 1162.)

Authorized to detail one additional officer as assistant to the Chief of the Bureau of Insular Affairs of the War Department, who while serving in this capacity shall have the rank, pay, and allowances of a colonel. Both officers detailed in the Bureau of Insular Affairs shall hereafter be designated, while on this duty, as assistants to the chief of the bureau. (Act Mar. 23, 1910; G. O. 54, 1910.)

Hereafter no officer holding a permanent commission in the Army with rank below that of major shall be detailed as assistant to the Chief of the Bureau of Insular Affairs with the rank of colonel. (Act Aug. 24, 1912; 37 Stat., 571.)

COMMUTATION OF QUARTERS.

1200. At places where there are no public quarters available, commutation for the authorized allowance therefor shall be paid to commissioned officers, and members of the Nurse Corps at the rate of \$12 per room per month; and, when specifically authorized by the Secretary of War, to enlisted men at the rate of \$15 per month, or in lieu thereof he may, in his discretion, rent quarters for the use of said enlisted men when so on duty.

The Secretary of War may determine where and when there are no public quarters available within the meaning of this or any other act. (Act Mar. 4, 1915; 38 Stat., 1069.)

1201. Public quarters at a post or station will be considered as not being available only when all of the quarters at the post or station are assigned to officers, noncommissioned officers, or others authorized to occupy the same. (A. R. 1300, 1913, as changed by C. A. R. 28, 1915.)

The term "public quarters" is to be construed as embracing tent quarters, and when serving under conditions where tent quarters are furnished commutation can not accrue, except where the nature of the service comes within the scope of the act of February 27, 1893 (27 Stat., 490), which provides that "officers temporarily absent on duty in the field shall not lose their right to quarters or commutation thereof at their permanent stations while so temporarily absent." (G. O. 35, W. D., 1915.)

1202. The first voucher for commutation of quarters, heat, and light at any station must be accompanied by a copy of the order assigning the officer to duty thereat. In subsequent vouchers the quartermaster will refer by number, etc., to the voucher with which the order is filed, and the final voucher must be accompanied by the authority for, and must show the date of relief from, such duty. (A. R. 1307, 1913.)

Commutation of quarters should be computed for fractional parts of a month on a basis of a 30-day month. (Comp., July 15, 1909—Navy Department case.)

NOTE.—The date of reporting at a station and of actual relief from duty at station, where commutation of quarters is charged, must be specifically stated on the voucher.

1203. The following table shows the number of rooms of each grade and assimilated grade for which commutation is payable:

	Rooms.		Rooms.
Lieutenant general.....	10	Captain.....	4
Major general.....	9	First Lieutenant.....	3
Brigadier general.....	8	Second Lieutenant.....	2
Colonel.....	7	(Act Mar. 2, 1907; 37 Stat., 1169.)	
Lieutenant colonel.....	6	Member Nurse Corps.....	2
Major.....	5	(A. R. 1045, 1913.)	

1204. When on detached service or assigned to special duty in places where there are no public quarters available the allowance of quarters for each member of the Nurse Corps is fixed at two rooms, on which basis commutation of quarters will be paid. Commutation of heat and light will be paid for the number of rooms actually occupied, not exceeding two. When entitled to commutation of quarters or commutation of heat and light a member of the Nurse Corps will not be paid on pay rolls, but will be paid on War Department Form No. 399. (A. R. 1045, 1913, as changed by C. A. R. 28, 1915.)

1205. An enlisted man on duty at a place where there are no public quarters available may, when specifically authorized by the Secretary of War, be paid commutation of quarters at the rate of \$15 per month, in lieu of hiring quarters for him at Government expense. (A. R. 1307, 1913.)

1206. Members of the Nurse Corps and enlisted men who are entitled to commutation of quarters or commutation of heat and light will not be paid on pay rolls, but will be paid on War Department Form 399.

1207. In cases of commissioned officers and members of the Nurse Corps claiming commutation of quarters for a station where there are public quarters, payment will not be allowed unless the pay voucher is accompanied by a certificate of the commanding officer of the station, as follows:

"I certify that there were no public quarters vacant for the accommodation of during any portion of the period covered by this account by reason of all quarters at this station being assigned to those authorized to occupy the same."

If, on account of temporary absence, etc., the claimant is not paid by the quartermaster at the station for which he claims commutation of quarters, and a delay in payment of his monthly pay account would result if the commutation be included in his regular monthly pay voucher, he may prepare a separate voucher for the commutation, with a view to its submission for payment at such time as he may procure the required certificate from the proper commanding officer.

Concerning enlisted men on duty at places where no public quarters are available, the law authorizes the payment of commutation of quarters at the rate of \$15 per month only when specifically authorized by the Secretary of War and vests in him the discretion of renting quarters in lieu of authorizing the payment of commutation. (G. O. 35, W. D., 1915.)

1208. An officer will not occupy more than his proper allowance of quarters, except by permission of the commanding officer when there is an excess of quarters at the station. The allowance will be reduced pro rata by the commanding officer when the number of officers and troops present makes it necessary. The commanding officer will exercise such personal supervision over the matter of assignment of quarters as will conserve the interests of the United States, within the meaning of preventing, so far as possible, claims for commutation of quarters arising in the cases of officers who are on duty at places where there are public quarters. (A. R. 1028, 1913, as changed by C. A. R. 28, 1915.)

1209. The transport quartermasters, and surgeons, will be assigned for the voyage from among the officers assigned by the War Department to duty in the transport service with station at home port. (G. O. 116, 1905.)

When so assigned, and not furnished with quarters in kind at the home port, they are entitled to commutation of quarters. (G. O. 33, 1905; 19 Comp., 94.)

If the quarters on a cable boat can not be used by an officer assigned to duty thereon with a fair degree of comfort, and he does not occupy them during any of the time for which commutation of quarters is claimed, but rented quarters elsewhere, and the Chief Signal Officer will so certify, commutation may be paid. (Comp., May 12, 1914.)

1210. The allowance of quarters to which an officer is entitled when on duty may be continued in kind, at his proper station, during the period for which the law permits him to be absent, without reduction of pay and allowances. An officer under suspension has the same right to quarters as when on duty status, if present at the post. (A. R. 1033, 1913.)

1211. Officers on duty with troops at stations where there are public quarters will be furnished them in kind. (A. R. 1029, 1913, as changed by C. A. R. 28, 1915.)

1212. When assigned to duty without troops or awaiting orders for the convenience of the Government, officers will be entitled to quarters, but in no case will they be furnished with quarters at two stations at the same time. (A. R. 1032, 1913.)

1213. Commissioned officers on duty with troops at places where there are no public quarters available will not have quarters leased or rented for them as individuals, but will be paid commutation. Post and other commanding officers will be held to strict accountability that no commissioned officer on duty with troops is permitted to draw commutation of quarters who would not, under the old order of things, have been entitled to have quarters leased or rented for him. With respect to those on duty with troops, it is the intent of the new appropriation to simply substitute commutation in cases where it would be necessary to rent or lease quarters, and this intention will be carefully observed by all concerned. (G. O. 35, W. D., 1915.)

1214. Concerning enlisted men on duty at places where no public quarters are available, the law authorizes the payment of commutation of quarters at the rate of \$15 per month only when specifically authorized by the Secretary of War and vests in him the discretion of renting quarters in lieu of authorizing the payment of commutation. The authority for the rental of quarters for enlisted men is contained in General Orders, No. 34, War Department, June 7, 1915 (par 986), but commencing with July 1, 1915, it is contemplated to substitute a commutation status for those men for whom quarters would otherwise have to be rented, except in cases of enlisted men serving in detachments. In the excepted cases, which are specified in the general orders above mentioned, the practice of renting quarters will continue. When it becomes necessary to provide quarters for enlisted men on duty at places where no public quarters are available, with the exceptions hereinbefore indicated, request for authority to pay commutation of quarters will be made by the proper officer to The Adjutant General of the Army, giving the name, grade, and organization of the man involved, the number, source, and date of the order assigning him to duty, the date on which he reported in person for duty at the station, and stating that no public quarters are available at the station. Should the request be approved by the Secretary of War, the soldier will become entitled to commutation of quarters from and including the date on which he reported in person for duty at the station.

General authority is hereby given the commanding general, Philippine Department, to approve, in the name of the Secretary of War, the payment of commutation of quarters to enlisted men under the conditions set forth in this order.

Specific authority is hereby granted, subject to the other conditions mentioned in this order, for the payment of commutation of quarters to enlisted men on duty with the Washington-Alaska Military Cable and Telegraph System at places, and not to exceed at any one time numbers, as follows: Seattle, 25; Juneau

6; Skagway, 2; Ketchikan, 2; Valdez, 17; Cordova, 3; Seward, 5; Douglas, 2; Sitka, 12; Wrangell, 3; Hadley, 2; Petersburg, 2; Nome, 10 during July, August, and September, and 8 during other months. The proper commanding officer will furnish, for file with the first voucher and to be referred to on all subsequent vouchers on which commutation of quarters is claimed, a certificate in the following form:

"I certify that Sergeant John Doe, Signal Corps, reported in person at Valdez, Alaska, for duty with the Washington-Alaska Military Cable and Telegraph System, on December 15, 1915, pursuant to Special Orders, No. 190, Western Department, 1915; that there are no public quarters available for occupancy by the soldier, and that the limitation as to the number of men authorized by the Secretary of War to be placed in a commutation status with respect to quarters at this station has not been exceeded."

In all other cases a certified copy of the authority of the Secretary of War or of the commanding general, Philippine Department, will be filed with the first voucher and referred to on all subsequent vouchers on which commutation of quarters is claimed. (G. O. 35, W. D., 1915, as amended by G. O. 5, 21, and 27, W. D. 1916.)

1215. Officers on duty at colleges where no public quarters are furnished by the United States are entitled to commutation, subject, in respect to retired officers, to such limitations and restrictions as are prescribed by law. (A. R. 1306, 1913.)

1216. Officers detailed to obtain military information from abroad shall be entitled to commutation of quarters while on duty. (Act Feb. 27, 1893 (27 Stat., 480); G. O. 20, 1893.)

Detailed with a foreign army in the field, entitled from the date of reporting in person for duty at the headquarters of the army to which assigned. (P. M. G., 49725, Mar. 28, 1905.)

During the fiscal year 1916 and for such years as Congress may make appropriation, the commutation of quarters of officers on duty with foreign armies in the field is payable from such special appropriation.

NOTE.—Detailed to embassies or legations, entitled from and including date of reporting in person at the embassy or legation to which assigned.

1217. An officer on duty at a station where he is properly in receipt of commutation of quarters is entitled to the allowance during ordinary leave on full pay, but not during sick leave. If he is relieved from duty at the station and then avails himself of a leave, his commutation ceases. (A. R. 1301, 1913.)

NOTE.—Should a new leave year intervene while the officer is on half-pay status, full pay with commutation is restored for one month, after which the status is half pay without commutation during the remainder of the leave. Half-pay status can not exist between July 1 and 31 of any year, as a leave credit of 30 days accrues from the commencement of each leave year and becomes immediately available in full.

1218. An officer while on leave of absence from his station in Manila, where he was in receipt of commutation of quarters, is entitled to the regular allowance of quarters during such leave, including the time en route to and from the United States on Government transport. (8 Comp., 746, Apr. 23, 1902—case Capt. Lawton.)

An officer on duty at a foreign station where he is entitled to commutation of quarters who, while on leave of absence in the United States, receives orders detaching him from foreign duty is entitled to commutation of quarters up to and including the day on which he receives his orders so detaching him. (Comp., Apr. 10, 1915; Navy Memo. 170, p. 3590.)

1219. Officers temporarily absent on duty in the field shall not lose their right to commutation of quarters at their permanent station while so temporarily absent. (Act Feb. 27, 1893 (27 Stat. 480); G. O. 20, 1893.)

Under the provisions of the act of February 27, 1893, an officer who receives quarters or commutation thereof while at permanent station is entitled to the same while temporarily absent on duty in the field, whether with or without troops. (10 Comp., 43, July 13, 1903—case Capt. Lemly, Marine Corps; also Comp., Aug. 13, 1900, Cir. 248, P. M. G. O.—case Gen. Breckinridge.)

The question of service is one of fact; the chief of a bureau can not by the terms of an order fix its character as temporary or permanent. (Comp., Oct. 16, 1913; Navy Memo. 152, p. 2833.)

Orders directing officers to take station at a place where they have no duties to perform and while their duties require them to be elsewhere can not operate to give them a right to commutation of quarters. (7 Comp., 502, Nov. 10, 1913; Bull. 38, 1913, p. 10.)

1220. An officer ordered from a station where he was in receipt of commutation of quarters to a hospital for treatment is entitled to commutation of quarters, and in the absence of law or regulation fixing a limit to the time during which commutation may be paid to an officer undergoing treatment, it is proper to continue such payment so long as the officer's status is unchanged. (Comp., July 15, 1913; Navy Memo. 149, p. 2698.)

The furnishing an officer with a stateroom on a transport or a room in a hospital does not amount to furnishing him with quarters in kind, and an officer who was sent to a hospital while drawing commutation of quarters is in the same situation as if assigned to temporary duty away from his station, and is not deprived of commutation during his absence. (Comp., June 25, 1896.)

1221. An officer does not lose his right to quarters or commutation at his permanent station by a temporary absence on duty. While he continues to claim and exercise that right he can not legally demand quarters or commutation thereof at any other station. (A. R. 1302, 1913, as changed by C. A. R. 4, 1914.)

An officer ordered to temporary duty away from his permanent station where he occupied Government quarters does not become entitled to commutation at his temporary station unless he absolutely and unconditionally relinquishes his quarters at his permanent station. (20 Comp., 413—case Lieut. Everett, overruling case of Col. Glenn, 9 Comp., 379.)

An officer temporarily absent from a commutation station who is assigned to and occupies public quarters at his temporary station can not continue to draw commutation as for his regular station. (19 Comp., 259.)

The following special provision has been made for officers on ordnance duty at proving ground, Sandy Hook, N. J.:

Hereafter the occupancy by such officers, providing themselves with quarters elsewhere, of one room in the building at the proving ground locally known as the brick house shall not be construed as occupancy of public quarters within the meaning of this act and of the law authorizing allowance and commutation of quarters. (Fortification appropriation act, Mar. 3, 1915; 38 Stat., 889.)

Commutation of quarters can not be granted by an order. (20 Comp., 95; Bull. 29, 1913.)

An enlisted man in receipt of commutation of quarters at his regular station does not lose that right while absent on furlough or temporarily absent on duty in the field. (Comp., Aug. 3, 1915.)

1222. An officer who, while temporarily absent from a commutation station, simply occupies a room in public quarters at his temporary station through the courtesy or hospitality of another officer is not thereby deprived of his right to commutation at his regular station. (19 Comp., 589; also Comp., Jan. 26, 1916.)

1223. When the command to which an officer belongs changes stations during his temporary absence on duty he loses his right to quarters from the time his command leaves its old station and does not acquire a right at the new station until he has reported for duty thereat. He is entitled in the meantime to quarters or commutation thereat at the station where he is temporarily serving. (A. R. 1303, 1913.)

1224. An officer "in arrest" and on the military duty of attending a court-martial trial (his own), and obeying the orders of the court, is entitled to commutation of quarters, the trial being held at a place where there are no public quarters, provided he made an absolute and unconditional relinquishment of his quarters at his permanent station. (2d Comp., July 19, 1892; P. M. G. O. 635a, 1892—case Maj. Overman; also 43 Ct. Cls., 231.)

1225. An officer upon being relieved from duty at one station where he was entitled to commutation of quarters, and assigned to another station, is not entitled to such allowance from the date of departure from the old station, in accordance with his relief orders, to the date on which he reports in person at the new station. (A. R. 1304, 1913.)

When orders direct an officer to report at a station for duty on a particular date and he arrives prior to such date, he can not be regarded as in a duty status at such station and entitled to commutation of quarters therefor until the specified date.

When an order is silent as to the date an officer is to be relieved from duty at a station, the date of receipt of the order or the arrival of his successor is to be viewed as the date his relief becomes effective; but this is not to be so strictly construed as to preclude payment of commutation of quarters for such time as is absolutely necessary to prepare for his departure after the date of his relief or after assumption of duty by his successor. (23 Comp., 305.)

NOTE.—Retired officers detailed to educational institutions are exceptions to this rule.

1226. Officers who, for the convenience of the Government, are directed to await orders for a limited period at a point where there are no public quarters are entitled to commutation; but an officer ordered to his home to await orders is not entitled to this allowance. An officer ordered to report by letter to a superior does not become entitled to commutation of quarters until he receives a specific order of assignment and reports in person at the station to which assigned. (A. R. 1305, 1913.)

1227. An officer relieved from duty at a station in the Philippine Islands, where he was in receipt of commutation of quarters, and unable, on account of transportation facilities, to immediately depart, is entitled to commutation to include the date of actual departure from the old station, upon filing with the account a statement that the delay was unavoidable. (Auditor, Oct. 21, 1906.)

Not Entitled.

1228. The following classes are not entitled to commutation of quarters:

Officers ordered to their homes to await orders (94 Sup. Ct., 219; G. O. 44, 1877); officers who await orders for their own convenience or at their own request at a place of their own choosing; officers who remain unassigned to any duty for an indefinite period who are not technically on leave of absence, but are permitted to choose their own residence (G. O. 78, 1877; 14 Comp., 358); officers on field service, except those temporarily absent from a commutation station (G. O. 77, 1878).

An officer occupying quarters in kind who is granted leave of absence and who voluntarily surrenders said quarters before going on leave is not entitled to commutation of quarters for the period of such leave. (Comp., Apr. 15, 1916.)

1229. An officer assigned to duty at a militia encampment does not become entitled to commutation of quarters for such station. (Sec. War, Aug. 29, 1906; P. M. G. O., 57581.)

NOTE.—But if an officer is detached from the duty from a station where he is drawing commutation the allowance continues without interruption.

1230. An officer in possession of quarters, detailed to inspect militia, is not entitled to commutation, his status being the same as an officer ordered to travel and perform certain duty en route. (P. M. G., 46376, Aug. 10, 1904.)

1231. An officer detailed to inspect militia without being relieved from duty at his post is not entitled to commutation of quarters, even though he gave up his quarters in anticipation of a change of station on completion of his inspection duty. (P. M. G., 38359, June 11, 1903.)

1232. An officer serving with the Panama Canal Commission is not entitled to commutation of quarters. (12 Comp., 343, Dec. 5, 1905—case Maj. La Garde.)

An officer serving with the Philippine Constabulary is not entitled to commutation of quarters from Army appropriations. (Comp., Oct. 22, 1913; Bull. 35, 1913, p. 11.)

1233. An officer arrested and held in confinement by the civil authorities is not entitled to commutation of quarters while actually restrained of his liberty. (15 Comp. 214, Oct. 7, 1908.)

1234. An officer who, in pursuance of orders under which he was traveling, stopped temporarily at intermediate places is not entitled to commutation of quarters while at such places. (17 M8. Comp., 1316.)

An officer delayed en route from one station to another is not entitled to commutation of quarters at the places of delay. (19 Comp., 796.)

1235. An officer furnished with quarters, although less than the regulation allowance, is not entitled to commutation. (5 Comp., 548, Mar. 6, 1899, case Marine Corps; Comp. 10, 31, 1913, Navy Memo. 153—p. 2854.)

An officer who refuses to occupy quarters assigned to him, alleging their unsuitability, is not entitled to commutation of quarters. (12 Comp., 21, July 13, 1905—case Navy Department.)

1236. An officer on duty where no quarters were available and who occupied a room at the barracks as a guest, with the understanding that it was to be vacated if required, is not entitled to commutation. (38 Ct. Cls., 194, Jan. 5, 1903—case Odell v. U. S.; 9 Comp., 736, June 9, 1903—case Navy Department.)

1237. Where an officer is relieved from duty at his regular station before being ordered to a hospital, or where he is not entitled to commutation of quarters at his regular station, commutation can not accrue while he is in the hospital. (P. M. G. O. 62781.)

1238. An officer suspended from rank and command is not entitled to commutation of quarters. (P. M. G. O. 88244.)

An officer absent without leave is not entitled to commutation of quarters.

COMMUTATION OF HEAT AND LIGHT.

1239. Where an officer or enlisted man is occupying quarters other than public, the Quartermaster Corps will pay commutation to such officer or enlisted man for the heat actually necessary for the number of rooms actually occupied, but not exceeding the number to which the rank of the officer or enlisted man entitles him as specified in paragraph 1044, Army Regulations 1913, and in no case exceeding the maximum allowances set forth in the following table for the zones of equal temperature in which serving, charts showing zones of equal temperature to be published in orders from time to time.

Commutation rates for officers and enlisted men not occupying public quarters will be as follows:

Rates per month for the actual number of rooms occupied within the allowances given for each grade in paragraph 1044, Army Regulations, 1913.

[Values per month for number of rooms actually occupied.]

Number of rooms.	Months of—												
	December, January, and February.				March and November.				April, May, and October.			June, July, August, and September.	
	Zone 1, 0° to 20°.	Zone 2, 20° to 30°.	Zone 3, 30° to 40°.	Zone 4, 40° to 60°.	Zone 5, 10° to 25°.	Zone 6, 25° to 35°.	Zone 7, 35° to 45°.	Zone 8, 45° to 66°.	Zone 9, 35° to 40°.	Zone 10, 40° to 50°.	Zone 11, 50° to 70°.	Zone 12, 45° to 55°.	Zone 13, 55° to 75°.
10.....	\$26.50	\$24.50	\$22.50	\$20.50	\$25.50	\$23.50	\$21.50	\$18.00	\$21.00	\$20.00	\$6.00	\$19.00	\$6.00
9.....	24.30	22.95	20.70	18.90	24.30	21.60	19.80	17.10	19.35	18.45	6.00	17.55	6.00
8.....	22.40	21.20	19.20	17.60	22.00	20.40	18.40	15.60	18.00	17.20	6.00	16.40	6.00
7.....	20.65	19.25	17.85	16.45	19.95	18.55	16.90	14.35	16.45	15.75	5.63	15.05	5.65
6.....	18.60	17.40	15.90	14.70	18.00	16.80	15.30	12.90	14.70	14.40	5.52	13.50	5.50
5.....	16.50	15.50	14.25	13.00	16.00	15.00	13.50	11.50	13.00	12.50	5.00	12.00	5.00
4.....	14.40	13.40	12.40	11.60	14.00	13.00	11.60	10.00	11.20	10.80	5.00	10.40	5.00
3.....	12.00	11.10	10.20	9.60	11.55	10.65	9.60	8.25	9.30	9.00	5.00	8.55	5.00
2.....	8.90	8.30	7.80	7.30	8.70	8.10	7.30	6.40	7.10	6.90	5.00	6.70	5.00
1.....	5.50	5.20	5.00	4.80	5.30	5.10	4.70	4.25	4.60	4.45	4.00	4.50	4.00

(A. R. 1036, 1913, as changed by C. A. R. 28, 1915.)

1240. Where an officer or enlisted man occupies quarters other than public, the Quartermaster Corps will pay commutation of light to such officer or enlisted man for the number of rooms actually occupied, but not exceeding the number to which the rank of the officer or enlisted man entitles him as specified in paragraph 1044, Army Regulations, 1913, at the following rates:

Rooms.	April to September, inclusive, per month.	October to March, inclusive, per month.	Rooms.	April to September, inclusive, per month.	October to March, inclusive, per month.
1.....	\$0.72	\$1.06	6.....	\$1.96	\$3.19
2.....	.90	1.44	7.....	2.40	3.84
3.....	1.26	2.04	8.....	2.70	4.32
4.....	1.44	2.28	9.....	2.88	4.62
5.....	1.62	2.58	10.....	3.24	5.16

For stations located in the Tropics rates for each month of the year will be the amounts given in the preceding table for the months April–September, inclusive, increased by 30 per cent. For posts located in Alaska above amounts will be decreased 30 per cent for months April–September, inclusive, and increased 90 per cent for months October–March, inclusive. For stations in the South Temperate Zone the allowances shown in the preceding table will be reversed with respect to seasons. (A. R. 1057, 1913, as changed by C. A. R. 28, 1915.)

1241. The heat and light allowance of commissioned officers, members of the Nurse Corps, and enlisted men, occupying quarters other than public are on a commutation basis and the rates of said commutation will be found in paragraphs 1086 and 1067, Army Regulations, 1913. This commutation will be payable from the appropriation "Pay of the Army" and will be paid on the same voucher on which payment is made of the regular monthly pay. (G. O. 35, W. D., 1915.)

1242. War Department Form No. 336, being the voucher used in making monthly payments to officers, has been revised so as to include the necessary provision for commutation of heat and light and this form will be used in making payment of said commutation to commissioned officers.

War Department Form 369, being the voucher used in making monthly payments to detached enlisted men, has been revised so as to make it applicable to members of the Nurse Corps and to include provision for commutation of quarters and of heat and light. Members of the Nurse Corps and enlisted men who are entitled to commutation of quarters or commutation of heat and light will not be paid on pay rolls, but will be paid on War Department Form No. 369. War Department Form No. 357 will not be used in stating accounts for reimbursement for heat and light for periods subsequent to June 30, 1915.

The final statement of an enlisted man who is entitled to commutation of quarters or commutation of heat and light will show in the space provided for remarks the inclusive dates for which such allowances are due and the soldier will be required to execute Form 369, in so far as it pertains to these allowances, for file as a subvoucher to the final statement. The payment will be made on the final statement, as in this case Form 369 is simply a supporting paper. (G. O. 35, W. D., 1915.)

1243. An officer absent on leave from a commutation station is not entitled to commutation of heat and light, unless during his absence his quarters at his official station are occupied by his family or some one dependent upon him. (Dec. Comp., Jan. 31, 1916—case Col. Richard, Q. M. C. O. 245, 82.)

1244. The Army appropriation act for the fiscal year 1917 provides for commutation of quarters and of heat and light, to commissioned officers, members of the Nurse Corps, and enlisted men on duty at places where no public quarters are available.

Held, that in view of the fact that the appropriation limits the payment of commutation of quarters, heat, and light to officers only when on duty at places where no public quarters are available, commutation of heat and light can not legally be paid to officers on duty in the field who are provided with tent quarters and who rent other quarters at their own expense. (J. A. G., Oct. 2, 1916, Bull. 47, W. D., 1916.)

1245. When an enlisted man is absent on furlough or on temporary duty in the field from a station where he is entitled to commutation of heat and light he does not, by reason of such absence, lose his right to such commutation if his family continue to occupy his quarters. (Comp., Aug. 3, 1915.)

1246. Certain noncommissioned officers above grade 16 (par. 9, A. R., 1913), who were entitled to separate quarters, rented and occupied quarters "outside of camp" by permission of their commanding officer. Upon the question whether they were entitled to reimbursement for the usual allowances of heat and light under such conditions,

Held, that if there were quarters available for these men at the post and they elected to rent other quarters for themselves outside the post with permission of their commanding officer, they should be regarded as having waived their right to heat and light allowances. (Op. J. A. G., May 1, 1915; Bull. 21, W. D., 1915.)

CONTRACT SURGEONS.

1247. In emergencies the Surgeon General, with the approval of the Secretary of War, may appoint as many contract surgeons as may be necessary, at a compensation not to exceed \$150 per month. (Act Feb. 2, 1901 (31 Stat., 752); G. O. 9, 1901.)

1248. Contract surgeons must present their contracts to quartermasters when applying for payment of salaries, and quartermasters will indorse thereon date and period for which paid. (A. R. 1266, 1913, as changed by C. A. R. 51, 1917.)

1249. In emergencies civilian physicians may be employed as contract surgeons under contracts entered into by the Surgeon General of the Army, with the approval of the Secretary of War. They are entitled

to mileage, and when on duty at a post or station where quarters in kind are provided by the United States they will be entitled to the quarters allowed by regulations to a first lieutenant, including heat and light in kind. They are not entitled to the 10 per cent increase of pay for foreign service nor to commutation of quarters, heat, or light. (A. R. 1390, 1913, as changed by C. A. R. 51, 1917)

1250. When contracts so provide, contract surgeons will be entitled to full pay while on sick or ordinary leave, under the same rules as apply to commissioned officers. (Comp., Oct. 12, 1898; Cir. 204, P. M. G. O.; see also act Mar. 2, 1901 (31 Stat., 1023); G. O. 29, 1901.)

1251. Contract surgeons, on availing themselves of leaves of absence, must submit their contracts to the commanding officer of the post or station where serving, who will indorse thereon the date of commencement and duration of leave. The actual date of their rejoining from leave should also be noted on contract on return to post or station. (A. R., 1393, 1913.)

1252. A contract surgeon is not entitled, under current contract, to leave credits that accrued but were not taken advantage of under a prior contract. (10 Comp., 1, July 1, 1903.)

1253. Whenever the contract of a physician is annulled, the fact and date of annulment will be noted in writing on his contract, and when ordered to his home for annulment of contract such fact will also be noted thereon by the officer under whose orders he may at the time be serving. (A. R. 1392, 1913.)

NOTE.—The final pay accounts of a contract surgeon must be forwarded for settlement, in accordance with the provisions of A. R. 1262, 1913.

1254. When the contract of a surgeon is annulled to enable him to enter into a new contract the next day his pay accounts should contain a notation of that fact and will not then be considered as a final account requiring certificate of nonindebtedness. (P. M. G., concurred in by the auditor Dec. 11, 1903.)

NOTE.—The surgeon's commanding officer should indorse on the old contract the fact that it was annulled for above purpose, and the quartermaster should indorse final payment thereon.

1255. A contract surgeon may witness payments to enlisted men under the provisions of paragraphs 1315 to 1337, Army Regulations, 1913. (A. R. 1394, 1913.)

1256. In the absence of a commissioned medical officer, a contract surgeon who commands a detachment of the Medical Department may prepare and sign the final statements pertaining to the men of his detachment. (Cir. 2, A. G. O., 1902.)

OFFICERS' RESERVE CORPS.

1257. For the purpose of securing a reserve of officers available for service as temporary officers in the Regular Army, as provided for in this act, and in section eight of the act approved April twenty-fifth, nineteen hundred and fourteen, as officers of the Quartermaster Corps and other staff corps and departments, as officers for recruit rendezvous and depots, and as officers of volunteers, there shall be organized, under such rules and regulations as the President may prescribe not inconsistent with the provisions of this act, an Officers' Reserve Corps of the Regular Army. Said corps shall consist of sections corresponding to the various arms, staff corps, and departments of the Regular Army. Except as otherwise herein provided, a member of the Officers' Reserve Corps shall not be subject to call for service in time of peace, and whenever called upon for service shall not, without his consent, be so called in a lower grade than that held by him in said reserve corps. (Act June 3, 1916.)

1258. The Secretary of War may, in time of peace, order first lieutenants of the medical section of the Officers' Reserve Corps, with their consent, to active duty in the service of the United States in such numbers as the public interests may require and the funds appropriated may permit, and may relieve them from such duty when their services are no longer necessary. While on such duty they shall receive the pay and allowances, including pay for periods of sickness and leaves of absence, of officers of corresponding rank and length of active service in the Regular Army. (Sec. 37, act June 3, 1916.)

1259. In time of actual or threatened hostilities the President may order officers of the Officers' Reserve Corps, subject to such subsequent physical examinations as he may prescribe, to temporary duty with the Regular Army in grades thereof which can not, for the time being, be filled by promotion, or as officers in volunteer or other organizations that may be authorized by law, or as officers at recruiting rendezvous and depots, or on such other duty as the President may prescribe. While such reserve officers are on such service they shall, by virtue of their commissions as reserve officers, exercise command appropriate to their grade and rank in the organizations to which they may be assigned, and shall be entitled to the pay and allowances of the corresponding grades in the Regular Army, with increase of pay for length of active service, as allowed by law for officers of the Regular Army, from the date upon which they shall be required by the terms of their orders to obey the same: *Provided*, That officers so ordered to active service shall take temporary rank among themselves, and in their grades in the organizations to which assigned, according to the dates of orders placing them on active service; and they may be promoted, in accordance with such rank, to vacancies in volunteer organizations or to temporary vacancies in the Regular Army thereafter occurring in the organizations in which they shall be serving: *Provided further*, That officers of the Officers' Reserve Corps shall not be entitled to retirement or retired pay, and shall be entitled to pension only for disability incurred in the line of duty and while in active service.

Any officer who, while holding a commission in the Officers' Reserve Corps, shall be ordered to active service by the Secretary of War shall, from the time he shall be required by the terms of his order to obey the same, be subject to the laws and regulations for the government of the Army of the United States in so

far as they are applicable to officers whose permanent retention in the military service is not contemplated. (Sec. 38, act June 3, 1916.)

1260. To the extent provided for from time to time by appropriations for this specific purpose, the Secretary of War is authorized to order reserve officers to duty with troops or at field exercises, or for instruction, for periods not to exceed fifteen days in any one calendar year, and while so serving such officers shall receive the pay and allowances of their respective grades in the Regular Army: *Provided*, That, with the consent of the reserve officers concerned, and within the limit of funds available for the purpose, such period of duty may be extended for reserve officers as the Secretary of War may direct: *Provided further*, That in time of actual or threatened hostilities, after all available officers of any section of the Officers' Reserve Corps corresponding to any arm, corps, or department of the Regular Army shall have been ordered into active service, officers of Volunteers may be appointed in such arm, corps, or department as may be authorized by law: *Provided further*, That nothing herein shall operate to prevent the appointment of any officer of the Regular Army as an officer of Volunteers before all the officers of the Officers' Reserve Corps or any section thereof shall have been ordered into active service: *And provided further* That in determining the relative rank and the right to retirement of an officer of the Regular Army, active duty performed by him while serving in the Officers' Reserve Corps shall not be reckoned. (Sec. 39, act June 3, 1916.)

1261. The President is hereby authorized to detail such numbers of officers of the Army, either active or retired, not above the grade of colonel, as may be necessary for duty as professors and assistant professors of military science and tactics at institutions where one or more units of the Reserve Officers' Training Corps are maintained; but the total number of active officers so detailed at educational institutions shall not exceed three hundred, and no active officer shall be so detailed who has not had five years' commissioned service in the Army. In time of peace retired officers shall not be detailed under the provisions of this section without their consent. Retired officers below the grade of lieutenant colonel so detailed shall receive the full pay and allowances of their grade, and retired officers above the grade of major so detailed shall receive the same pay and allowances as a retired major would receive under a like detail. No detail of officers on the active list of the Regular Army under the provisions of this section shall extend for more than four years. (Sec. 45, act June 3, 1916.)

1262. The President is hereby authorized to detail for duty at institutions where one or more units of the Reserve Officers' Training Corps are maintained such number of enlisted men, either active or retired, or of the Regular Army Reserve, as he may deem necessary, but the number of active noncommissioned officers so detailed shall not exceed five hundred, and all active noncommissioned officers so detailed shall be additional to their respective grades to those otherwise authorized for the Army. Retired enlisted men or members of the Regular Army Reserve shall not be detailed under the provisions of this section without their consent. While so detailed they shall receive active pay and allowances. (Sec. 46, act June 3, 1916.)

COURTS, COURTS-MARTIAL, ETC.

1263. Expenses of courts-martial, courts of inquiry, military commissions, retiring boards, and compensation of reporters and witnesses attending the same, and expenses of taking depositions and securing other evidence for use before the same are payable by the Quartermaster Corps. (Annual appropriation act.)

It being the policy of the Treasury Department not to permit original documents to go out of its possession, papers needed for use before a military court may be sent in the custody of an employee of that department, and his expenses paid from the appropriation for courts-martial. Paragraph 989, Army Regulations, 1913, prescribes the items allowable. (Op. J. A. G., Apr. 23, 1915; 2271821C, A. G. O.)

1264. Certified copies of civil court records furnished for use before general courts-martial may be paid for out of appropriation "for expenses of courts-martial," etc. (Comp., Mar. 1, 1900; Cir. 228, P. M. G. O.)

Payment for photographs and negatives furnished for use of general courts-martial upon request of the judge advocate may be made by the Quartermaster Corps if authorized by the Secretary of War. (P. M. G., 63438, Aug. 30, 1907.)

1265. The Secretary of War has the authority to order the employment of experts before courts-martial and to determine the rate of compensation. (24 Ct. Cls., 212; Cir. 13, A. G. O., 1891.)

NOTE.—The employment must be authorized in advance and the authority must be filed with the voucher on which payment is made. (See Cir. 30, W. D., 1904.)

1266. Interpreters to courts-martial are paid by the Quartermaster Corps upon the certificate of the judge advocate that they were employed by order of the court. They will be allowed the pay and allowances of civilian witnesses. (A. R. 988, 1913.)

1267. Subpoenas should ordinarily be served by persons in the military service, but they may be served by civilians when service by persons in the military service is impracticable or less economical. Where service is made by a civilian, he is entitled to a reasonable compensation therefor. (Cir. 42, W. D., 1906.)

There is no fee or compensation fixed by statute or regulation for the service of subpoenas to secure the attendance of witnesses before military courts. Ordinarily service will be made by an officer or soldier, but if service by a civilian is deemed by the judge advocate or department commander to be preferable, the services of a civilian may be used, and the fees and mileage allowed by law in that locality for similar services may be paid by a quartermaster from the appropriation "for expenses of courts-martial," etc.

Fees.

1268. Fees of civil officers for administering oaths in matters of military administration (where the services of department judge advocates, or judge advocates of courts-martial, or trial officers of summary courts were not obtainable) will be paid from the appropriation applicable to the subject matter of the oaths, and in case there be no appropriation applicable thereto the fees will be paid by the Quartermaster Corps. (A. R. 649, 1913.)

1269. Fees to persons taking depositions of civilian witnesses for use in courts-martial shall be the same as law at place where the deposition is taken, to be paid from "expenses of court-martial." (Cir. 12, A. G. O., 1901.)

NOTE.—For amounts allowed, see 13 Comp., 891; Cir. 66, W. D., 1907.

1270. United States commissioners, notaries public, and other officers in Alaska, authorized to take depositions under the act of January 31, 1903 (32 Stat., 790), are entitled to the fees prescribed by the Attorney General. (16 Comp., 632, Mar. 28, 1910.)

NOTE.—These fees are published in regulations of the Department of Justice.

1271. A person taking a deposition of civilian witness and charging (in addition to the notary fee) for the number of words contained therein at the rate authorized by the laws of the States in which it is taken is entitled to payment of said charge. (P. M. G., 56224, May 26, 1905.)

Reporters.

1272. A judge advocate of a general or special court-martial or military commission, and a recorder of a court of inquiry, may employ, when authorized by the convening authority, a stenographic reporter, not an enlisted man, who shall be paid at the following rates of compensation by the Quartermaster Corps on vouchers certified to be correct by the judge advocate or recorder, who will forward a copy of the same with the record:

For each case not to exceed \$1 an hour for time actually spent in court during the trial or hearing except when the court or commission sits less than three hours during the first day, when the allowance for such day shall be \$3. Time will be reckoned to the nearest half of an hour.

Fifteen cents for each 100 words for transcribing notes and making that portion of the original record which is typewritten; but no allowance shall be made for the first carbon copy of that portion of the record which is typewritten or for original papers which are appended as exhibits.

Ten cents for each 100 words for copying papers material to the inquiry, and 2 cents for each 100 words for each carbon copy of the same, when ordered by the court or commission for its use.

Two cents for each 100 words for the second and each additional carbon copy of the record when authorized by the convening authority.

One copy only of the proceedings of a special court-martial will be required, and for transcribing notes and making that part of the record of a trial by special court-martial which is typewritten, a stenographic reporter, other than an enlisted man, shall receive 13 cents for each 100 words.

Except for such part of the journey as may be covered by Government transportation, mileage at the rate authorized for a civilian witness not in Government employ, and \$3 a day for expenses when the judge advocate or recorder keeps him, at his own expense, away from his usual place of employment for 24 hours or more on public business referred to the court or commission, shall be allowed the reporter for himself, and when ordered by the court or commission, for each necessary assistant.

The judge advocate or recorder shall require the reporter to furnish the typewritten record of the proceedings of each session of the court or commission with one carbon copy of the same not later than 24 hours after the adjournment of that session. The complete record will be finished, indexed, bound, and ready for authentication not later than 48 hours after the completion of its action by the court or commission on the merits of the case or hearing.

An enlisted man may be detailed to serve as stenographic reporter, and while so serving shall receive extra pay at the rate of not to exceed 5 cents for each 100 words taken in shorthand and transcribed. (A. R. 986, 1913, as changed by C. A. R. 31, 1915.)

NOTE.—The authority for the employment of a stenographic reporter must be filed with the voucher on which payment is made.

1273. No person in the military or civil service of the Government can lawfully receive extra compensation for clerical duties performed for a military court except as provided in paragraph 986, Army Regulations, 1913. (A. R. 987, 1913.)

1274. Paragraph 1272 does not authorize the payment to a stenographic reporter of \$3 for each case completed by him when more than one case is disposed of in one day, each case requiring less than three hours in which to be completed, but simply guarantees the reporter at least \$3 for each day that the court or commission sits when a new case is taken up on that day. (Cir. 31, W. D., Sept. 30, 1908.)

In determining the period for which a reporter is entitled to the allowance of \$3 a day for expenses when kept away from his usual place of employment, under paragraph 1272, time should be counted from the date on which he is required to leave his usual place of business by the terms of his employment to the date of his return thereto, provided there be no unnecessary delay in the travel to and from the place where the court meets.

When a reporter is kept away from his place of business during the usual business hours a return thereto each night at his own expense for the purpose of lodging is entirely consistent with an absence from his place of business, and he is entitled to \$3 a day for the time he was so absent in attendance on the general court-martial, and should receive mileage for the trip to the place of holding the court on the first day of absence and for the return trip on the last day of such absence. (J. A. G., July 7, 1910; P. M. G. O., 83739.)

A reporter serving two separate courts on the same day is entitled to have his allowances (except mileage) computed separately for each court. (J. A. G., Oct. 13, 1910; P. M. G. O., 85301.)

1276. A stenographic reporter for a retiring board can only be employed on the authority of the Secretary of War obtained in advance of the employment. The authority must be filed with the voucher on which payment is made. (Sec. War, Apr. 24, 1879; P. M. G. O., 1490A, 1879.)

NOTE.—The provisions of section 1248, Revised Statutes, give to a retiring board such powers of a court-martial and court of inquiry as may be necessary to enable it to inquire into and determine questions of alleged disability.

When a stenographic reporter has, by authority of the Secretary of War, been employed for a retiring board, his services may be paid for from Quartermaster Corps funds.

1276. If the employment of a reporter for a board of officers (other than a retiring board) should be authorized by the Secretary of War, payment for such service would have to be made from the appropriation for the contingent expenses of the Army. (Dig. Op. Judge Advocate General, p. 586.)

Witnesses.

1277. Civilians in the employ of the Government when traveling upon summons as witnesses before military courts are entitled to transportation in kind from their place of residence to the place where the court is in session and return. If no transportation be furnished, they are entitled to reimbursement of the cost of travel actually performed by the shortest usually traveled route, including transfers to and from railway stations, at rates not exceeding 50 cents for each transfer, and the cost of sleeping-car accommodations to which entitled, or steamer berth when an extra charge is made therefor. They are also entitled to reimbursement of the actual cost of meals and rooms at a rate not exceeding \$3 per day for each day actually and unavoidably consumed in travel or in attendance upon the court under the order or summons. No allowance will be made to them when attendance upon court does not require them to leave their stations. (A. R. 989, 1913.)

1278. An employee of the District of Columbia is a civilian in Government employ. (10 Comp., 772, May 17, 1904.)

A postmaster is a civilian in Government employ. (J. A. G., Mar. 10, 1910; P. M. G. O. 81529.)

1279. Deputy United States marshals are paid by salaries from appropriations made by Congress the fees earned by them being deposited to the credit of the United States. (Atty. Gen., July 31, 1906.)

NOTE.—They are therefore witnesses in Government employ as are also marshals

1280. A civilian not in Government employ, duly summoned to appear as a witness before a military court or at a place where his deposition is to be taken for use before such court, will receive \$1.50 for each day of his actual attendance before such court or for the purpose of having his deposition taken, and 5 cents a mile for going from his place of residence to the place of trial or of the taking of his deposition, and 5 cents a mile for returning, except as follows:

1. In Porto Rico and Cuba he will receive \$1.50 a day while in attendance as above stated, and 15 cents for each mile necessarily traveled over stage line or by private conveyance, and 10 cents for each mile over any railway or steamship line.

2. In Alaska, east of the 141° of west longitude, he will receive \$2 a day while in attendance as above stated and 10 cents a mile, and west of said degree \$4 a day and 15 cents a mile.

3. In the States of Wyoming, Montana, Washington, Oregon, California, Nevada, Idaho, Colorado, Utah, New Mexico, and Arizona he will receive \$3 a day for the time of actual attendance as above stated, and for the time necessarily occupied in going to and returning from the same, and 15 cents for each mile necessarily traveled over any stage line or by private conveyance and 5 cents for each mile by any railway or steamship. (A. R. 990, 1913.)

NOTE.—The per diem allowance of military witnesses not in Government employ are determined by the place where the military court is convened regardless of the place from which summoned. (P. M. G. O. 77076, July 15, 1906.)

1281. There is no law governing payment of witnesses before military courts. Their compensation in the civil courts of the United States is provided for and regulated by law, but in the military courts it is provided for by departmental orders and regulations. (5 Comp., 302, May 12, 1899.)

The establishment by the War Department of different rates of compensation for civilian witnesses can not be viewed as retroactive. (Comp., Apr. 22, 1908; P. M. G. O. 64691.)

1282. A civilian witness not in Government employ, when furnished transportation on a transport or other Government conveyance, is entitled to 57.142 per cent of the mileage authorized for such part of the journey. (Comp., Aug. 20, 1902; Cir. 45, A. G. O., 1902.)

If furnished transportation on a request issued by the Quartermaster Corps the cost of the transportation will be ascertained and the amount deducted in the settlement of the account for "witness fees," the same to be taken up in quartermaster's collections for reimbursement of the appropriation of the Quartermaster Corps.

1283. A retired officer subpoenaed as a witness before a general court-martial is entitled to the per diem and mileage provided for civilian witnesses not in Government employ. (10 Comp., 51, July 15, 1908; case Maj. Craig.)

1284. An employee of the civil government, Philippine Islands, paid from insular funds, is not an employee of the Government within the meaning of A. R. 989 when summoned as a witness. (Comp., Aug. 20, 1902; Cir. 45, A. G. O., 1902.)
This applies equally to reporters.

1285. The items of expenditure authorized in paragraphs 989 and 990, Army Regulations, 1913, will be set forth in detail and made a part of each voucher for reimbursement. No other items will be allowed. The certificate of the judge advocate will be evidence of the fact and period of attendance, and will be made upon the voucher.

When payment is made under the provisions of paragraph 989, Army Regulations, 1913, the correctness of the items will be attested by the affidavit of the witness, to be made, when practicable, before the judge advocate. (A. R. 993, 1913.)

NOTE.—The order convening the court must be filed with the voucher on which payment is made.

1286. The certificate of the judge advocate on the voucher that the witness was actually summoned from a distant place and had traveled from said place in response to the summons, is sufficient authority for the payment of mileage, although the subpoena was served at the place of holding the court. (P. M. G. 52796, Sept. 21, 1905.)

1287. The certificate of an officer constituting a summary court will be accepted in lieu of that of a judge advocate as a proper authentication of the account of a witness before such court. (Cir. 163, P. M. G. O., June 27, 1894.)

1288. Witnesses who are subpoenaed on several distinct cases for the same day are entitled to a per diem for each case. (Dig. Comp., 1902, p. 476; 14 Comp., 378, Dec. 20, 1907.)

1289. The charges for return journeys of witnesses will be made upon the basis of the actual charges allowed for travel to the court, and the entire account thus completed will be paid upon discharge from attendance without waiting for completion of return travel. (A. R. 992, 1913.)

1290. A witness whose deposition is required to be taken before an officer (either within or without the United States) to be used in evidence before a court-martial, in conformity with law, is entitled to be paid the fees and expenses authorized by the regulations to be paid to witnesses before courts-martial. (Cir. 9, A. G. O., 1883.)

Vouchers covering the fees of civilian witnesses subpoenaed to give deposition must be certified by the military officer taking the deposition or under whose immediate direction it is taken by a civilian officer, and accompanied by a copy of the order convening the court. (Sec. C, par. 177, p. 86, Man. CM., 1917.)

1291. In case a civilian witness duly subpoenaed before a general court-martial refuses to appear or qualify as a witness, or to testify or produce documentary evidence, as required by law, he will at once be tendered or paid by the nearest quartermaster one day's fee and mileage for the journeys to and from the court, and will thereupon be again called upon to comply with the requirements of law. The fees and mileage of civilian witnesses residing beyond the limits of the State, District, or Territory in which the court-martial is held will not be paid in advance, as such witnesses can not be punished if they refuse to obey the summons. Civilian witnesses will be paid by the Quartermaster Corps. (A. R. 991, 1913.)

NOTE.—Fees and mileage to civilian witnesses residing beyond the limits of the State in which the court-martial is held may be tendered in advance, on authority from the Secretary of War. (See P. M. G. O. 49566.)

1292. A quartermaster turning over to an officer who is to serve a subpoena the necessary fees and mileage of the witness should take from the officer a memorandum receipt for the amount turned over, the officer to take the receipt of the witness on the usual witness voucher, which must be returned to the quartermaster. It being impossible to state with certainty the number of days a witness would be held before the court, and as a witness could not be in attendance less than one day, the law will be complied with if mileage for the journeys to and from the court and one day's fee be paid or tendered. Should the witness be held for more than one day the additional fee could be paid daily if demanded, or when finally discharged he could be paid the remainder of his fees. (Cir. 264, P. M. G. O., Sept. 26, 1901, as amended by Treas. Cir. 52, 1907.)

NOTE.—The quartermaster can draw his official check for the necessary amount "to obtain cash to make payment at a distance from a depository," and make same payable by indorsement to the officer who is designated to serve the subpoena and hold his memorandum receipt as "cash on hand" until the witness's voucher to cover the transaction is received.

1293. The actual necessary expenses incurred in obtaining the attendance of members of the Navy or Marine Corps as witnesses before an Army court-martial constitutes a proper charge against the appropriation for expenses of courts-martial. (J. A. G., Jan. 31, 1905; P. M. G. O. 49149.)

Witnesses, Civil Courts.

1294. Officers and enlisted men reporting as witnesses before a civil court should receive from the civil authorities the necessary expenses incurred in travel and attendance; neither mileage nor travel allowances will be paid in such cases by the War Department. If, however, it is absolutely necessary to furnish them transportation in kind to enable them to appear as witnesses for the Government before a civil court of the United States, an account of such expenditure, together with the evidence that they were properly subpoenaed and did attend the court, will be forwarded to the War Department for presentation to the De-

partment of Justice. Officers providing such transportation will notify the marshal of the court that it was furnished, specifying points between which furnished, whether one way or round trip, and that it was furnished to enable the witnesses to perform the requisite journeys in obedience to the summons. (A. R. 75, 1913, as changed by C. A. R. 4, 1914.)

1295. Allowances for travel of officers or enlisted men summoned to appear and testify before committees of Congress, or before the courts of a State or Territory, are not proper charges against the appropriations for the support of the Army. Military persons so summoned must seek reimbursement for their expenses of travel from the committee or court which summoned them. (A. R. 1298, 1913.)

1296. The actual expenses of officers attending, by authority of the Secretary of War, upon a State court as witnesses for the United States in a case in which the Government is a party, may be paid from the appropriation for contingent expenses of the War Department. (12 Comp., 649, May 7, 1906; case Quartermaster's Department.)

1297. Compensation to civilians in * * * Government employ for attendance upon civil courts is payable by the civil authorities. (A. R. 994, 1913.)

DECEDENTS, INSANE PERSONS.

1298. Hereafter in the settlement of the accounts of deceased officers or enlisted men of the Army, where the amount due the decedent's estate is less than \$500 and no demand is presented by a duly appointed legal representative of the estate, the accounting officers may allow the amount found due to the decedent's widow or legal heirs. (Act June 30, 1906 (34 Stat., 750); G. O. 135, 1906.)

1299. There shall be paid to the widow of any officer or enlisted man who shall die as the result of an aviation accident, not the result of his own misconduct, or to any other person designated by him in writing, an amount equal to one year's pay at the rate to which such officer or enlisted man was entitled at the time of the accident resulting in his death, but any payment made in accordance with the terms of this proviso on account of the death of any officer or enlisted man shall be in lieu of and a bar to any payment under the acts of Congress approved May eleventh, nineteen hundred and eight, and March third, nineteen hundred and nine (Thirty-fifth Statutes, pages one hundred and eight and seven hundred and thirty-five), on account of death of said officer or enlisted man. (Act July 18, 1914; 38 Stat., 516.)

1300. Hereafter immediately upon official notification of the death from wounds or disease not the result of his own misconduct of any officer or enlisted man on the active list of the Army, the Quartermaster General of the Army shall cause to be paid to the widow of such officer or enlisted man, or to any other person previously designated by him, an amount equal to six months' pay at the rate received by such officer or enlisted man at the date of his death, less \$75 in the case of an officer and \$35 in the case of an enlisted man. From the amount thus reserved the Quartermaster Corps shall be reimbursed for the expenses of interment, and the residue, if any, of the amount reserved shall be paid subsequently to the designated person. The Secretary of War shall establish regulations requiring each officer and enlisted man to designate the proper person to whom this amount shall be paid in case of his death, and said amount shall be paid to that person from funds appropriated for the pay of the Army. (Acts May 11, 1906, and Mar. 3, 1909 (35 Stat., 108, 735); G. O. 80, 1908, and 49, 1908.)

NOTE.—For regulations as to designation of beneficiary see paragraph 1385, Army Regulations, 1913.

The amount of the six months' pay can not be used for the debts of the officer or soldier, not even for over payments. (Comp., May 13, 1914; Navy Memo. 147, p. 2526.)

A will is not a designation within the meaning of the act providing the six months' pay gratuity, as that gratuity is not a debt or money due him and can not become a part of his estate. (21 Comp., 856.)

NOTE.—The above act is applicable to officers and enlisted men of the Organized Militia called into the military service of the United States pursuant to law. (23 Comp., 36.)

1301. When any officer or enlisted man on the active list of the Army dies from wounds or disease not the result of his own misconduct, his widow, or some other person duly designated by him, is entitled to receive, through the Quartermaster Corps, an amount equal to six months' pay at the rate such officer or enlisted man was receiving pay at the date of his death, less \$75 in the case of each officer and \$35 in the case of each enlisted man. Any residue of the sums thus reserved, after the expenses of interment have been met therefrom, will be paid subsequently to the same beneficiary. Each officer and enlisted man in service on the active list will file on the form furnished for that purpose by The Adjutant General of the Army the full name and address of the person to whom he wishes the half year's salary paid in the event of death, and he may also file on the said form the full name and address of the person to whom he wishes the half year's salary paid in the event of the death of the first-named beneficiary prior to the date of payment of the gratuity. The signature in every case will be witnessed and attested as required by the printed notes on the form. Should an officer or enlisted man desire to change a beneficiary previously designated by him and to make a new designation, he may do this by filling up and forwarding to The Adjutant General of the Army another blank of the prescribed form, properly signed, witnessed, and attested.

All officers when first appointed and all recruits at the time of their enlistment will make the prescribed designation which, for an officer, will be forwarded to The Adjutant General of the Army with the officer's letter accepting his commission, and for a recruit will be forwarded together with the recruit's enlistment

paper to The Adjutant General of the Army, who will transmit all designations thus received to the Quartermaster General, in whose office all designations of beneficiaries under this regulation will be filed permanently. Designations duly made and filed will continue to be valid and sufficient unless revoked as herein provided as long as the officers or enlisted men making the designations continue upon the active list of the Army. (A. R. 1385, 1913.)

1302. Where it is shown that there is no widow, and no person has been previously designated by the officer or enlisted man as beneficiary of the gratuity of six months' pay, no payment under the act is authorized. (14 Comp., 913, June 26, 1908—case Navy Department.)

1303. The six months' pay due the beneficiary of an officer or enlisted man under the provisions of the act of May 11, 1908, as amended by the act of March 3, 1909, includes the compensation of every kind and character received by such officer or enlisted man at the date of his death and which is distinguished from allowances. (14 Comp., 857, June 8, 1908; Cir. 57, W. D., 1908; Comp. Dec. 4, 1915; Bull. 1, W. D., 1916.)

1304. The act of May 11, 1908, as amended by the act of March 3, 1909, relative to payment of so-called "death gratuities" to beneficiaries of officers or enlisted men of the Army, is applicable to officers and enlisted men of the Organized Militia called into the military service of the United States pursuant to law. (23 Comp., 36.)

1305. Officers and enlisted men of the Philippine Scouts come within the benefits of the beneficiary acts of May 11, 1908 (35 Stat., 108), and Mar. 3, 1909 (35 Stat., 735). (15 Comp., 304 and 820, and J. A. G., May 5, 1911.)

1306. A retired officer on active duty is not on the active list within the meaning of the act providing for six months' pay to beneficiaries. (15 Comp. 230, Oct. 13, 1908—Navy Department case.)

1307. All moneys belonging to the estates of deceased soldiers which are or may be unclaimed for three years subsequent to the death of a soldier are set apart and appropriated for the support of the Soldiers' Home, but will be repaid upon demand of the heirs or legal representatives of deceased. (R. S., 4818.)

DENTAL CORPS.

1308. Dental surgeons shall have the rank, pay, and allowances of first lieutenants until they have completed eight years' service. Dental surgeons of more than eight but less than twenty-four years' service shall, subject to such examination as the President may prescribe, have the rank, pay, and allowances of captains. Dental surgeons of more than twenty-four years' service shall, subject to such examination as the President may prescribe, have the rank, pay, and allowances of major. *Provided*, That the total number of dental surgeons with rank, pay, and allowances of major shall not at any time exceed fifteen. (Act June 3, 1916, sec. 10.)

1309. In computing, under the act of June 3, 1916, the length of service of a dental surgeon in the Army, for promotion and other purposes, credit should be given for any service rendered as contract dental surgeon or acting dental surgeon in addition to credit for service as a first lieutenant under the act of March 3, 1911. (23 Comp., 41.)

DEPOSITS.

1310. Any enlisted man of the Army may deposit his savings in sums not less than \$5 with any Army paymaster (now quartermaster), who shall furnish him a deposit book in which shall be entered the name of the paymaster (now quartermaster) and of the soldier, and the amount, date, and place of such deposit. The amount so deposited shall be accounted for in the same manner as other public funds and shall be deposited in the Treasury of the United States and kept as a separate fund, known as "Pay of the Army, deposit fund," repayment of which to the enlisted man on discharge from the service shall be made out of the fund created by said deposits, and shall not be subject to forfeiture by sentence of court-martial, but shall be forfeited by desertion, and shall not be permitted to be paid until final payment on discharge, or to the heirs or representatives of a deceased soldier, and that such deposits be exempt from liability for such soldier's debts: *Provided*, That the Government shall be liable for the amount deposited to the person so depositing the same. (R. S. 1305, amended by act June 12, 1906 (34 Stat., 246); G. O., 115, 1906.)

NOTE.—The exemption of deposits from liability for the soldier's debts has application only to his private debts. (Comp., Mar. 2, 1910—United States Navy case; P. M. G. O., 81409.) (See par. 1321.)

1311. An enlisted man, not on the retired list, may deposit his savings with any quartermaster in sums of not less than \$5, the same to remain so deposited until final payment on discharge or until furloughed to the reserve. The quartermaster will furnish to each depositor a book in which each deposit, with the name of the depositor, date, place, and amount, in words and figures, will be entered in the form of a certificate, signed by the quartermaster and company commander. The transfer, pledge, or sale of a deposit book is prohibited.

Each company or detachment commander will keep in the soldier's record an account of every deposit made by the soldier, and after each regular payment he will forward directly to the Quartermaster General a list of the names of the depositors, showing in each case the date, place, and amount of deposit and the name of the quartermaster who received it. Each report will be restricted to and will include only deposits with one quartermaster on a given date. These lists before transmittal will be examined and compared with the record of deposits on the company or detachment book and the deposit book of the soldier, and attesting officers will see that the names are identical with the names as borne on the rolls.

Should a soldier who has made a deposit be transferred or desert, the fact will be promptly reported directly to the Quartermaster General by the officer in command of the company or detachment to which he belongs. In case of transfer his descriptive list will show the date and amount of each deposit. There is no objection to deposits being made by Indian and Philippine Scouts and by enlisted men of the Porto Rico Regiment of Infantry. (A. R. 1361, 1913.)

1312. A deposit actually made with an Army paymaster (now quartermaster) to be applied for purchase for discharge, is forfeited by desertion. (Comp. Jan. 31, 1908; P. M. G. O., 47818.)

1313. Quartermasters receiving deposits will forward an abstract of the same with their monthly accounts. The abstract will set forth the name (given and surname), company, regiment, or corps of each depositor, with date and amount of deposit. The gross amount of the abstract will be carried to the account current, in column headed "Soldiers' deposits," and will be placed to the credit of the Treasurer of the United States for the credit of the deposit fund under the conditions prescribed for depositing collections, but will not be included in check for "Army quartermasters' collections." Separate certificates of deposit should be obtained for sums so deposited and the number of the certificate noted on the account current.

1314. On the discharge of a soldier or on his being furloughed to the reserve, the date and amount, in words and figures, of each of his deposits will be entered upon his final statement, and his deposit book will be taken up by the quartermaster who pays him and filed with the voucher of payment. In case deposits are forfeited by desertion, the amounts of the same will be entered on the final statements under the head "Remarks," and the facts and authority for such forfeiture given. (A. R. 1362, 1913.)

NOTE.—When there is any doubt as to the deposit noted on a final statement, or when the soldier presents a deposit slip not attested or not credited on the finals, the quartermaster (unless stationed in the Philippine Islands) should wire to the Quartermaster General for a verification of such deposit.

1315. Deposits repaid will be charged to "Pay of the Army, deposit fund." Each quartermaster or acting quartermaster will include in his monthly estimate of funds an amount of the deposit fund sufficient for the needs of the command with which he is on duty. Such funds will not be accounted for as pertaining to any particular year. Interest on deposits will be paid from "Pay of the Army" for the fiscal year in which the soldier is discharged. (P. M. G. 58992, Apr. 23, 1908.)

1316. Before delivering final statements upon which deposits are credited, the officer signing them will ascertain whether the soldier has the deposit book; and, if so, instruct him to present it to the quartermaster. Should he claim to have lost it, the officer will cause his affidavit to that effect to be taken before he leaves the post and attached to the statement. The affidavit will clearly state the circumstances attending loss of the book and show that the soldier has not sold or assigned it. Upon this evidence the quartermaster may pay and the responsibility for the correctness of amounts credited on the statement will rest with the officer certifying them. (A. R. 1363, 1913.)

1317. Quartermasters will not pay deposits except on final statements. When they are not paid the soldier should forward his deposit book or the evidence referred to in the preceding paragraph to the Quartermaster General. Enlisted men should be informed of the importance of preserving deposit books as the only certain means of insuring prompt repayment. (A. R. 1364, 1913.)

1318. A soldier must draw his deposit when he is discharged or furloughed to the reserve. He can then renew it after reenlistment, and will be entitled to interest thereon from the date of such renewal. Failure to present the final statements leaves the money without interest until it is drawn and again deposited. A discharged soldier who desires, after reenlistment, to have all or a part of the money due to him on discharge deposited under the provisions of paragraph 1361, Army Regulations, 1913, must furnish to the quartermaster who makes payment on his final statement a written order requesting that such part of the amount due thereon, as he may desire so deposited, be transferred to his new account. The quartermaster will file this order with the paid final statement as authority for this disposition of the money due to the soldier (A. R. 1365, 1913.)

NOTE.—The amount so deposited should be treated as if actually deposited in cash and then paid in cash. The written order for deposit of an amount due on final statements will be accepted as a valid acknowledgment of receipt of payment. (P. M. G. O. 78079.)

1319. A deposit made during a fraudulent enlistment is not forfeited except by desertion after the deposit was made. (P. M. G., Feb. 19, 1875, B. 1875, p. 94.)

1320. On the death of a soldier each deposit, with amount, date, place, and quartermaster with whom deposited, will be noted in the inventory of his effects and on the accompanying final statement with which his deposit book will be filed. (A. R. 1367, 1913.)

1321. Both deposits and interest will be forfeited by desertion, but forfeiture of them can not be imposed by sentence of a court-martial.

They are exempt from liability (a) for debts due to individuals within the meaning of section 2, paragraph 1370, Army Regulations, 1913; (b) to meet a sentence of a court-martial imposing forfeiture of pay or allowances; and (c) for the soldier's private debts.

Deposits and interest are not exempt from liability for debts due to the United States. (A. R. 1368, as changed by C. A. R. 41, 1916.)

1322. A paymaster (now quartermaster) who fails to take up, on his account current, a deposit of an enlisted man is liable for the amount of such deposit together with interest on same from date of deposit to date of soldier's discharge. (15 Comp., 534, Feb. 27, 1909; case Navy Department.)

Interest.

1323. For any sum of not less than \$5 deposited for the period of six months or longer the soldier, when discharged or furloughed to the reserve, will be paid interest at the rate of 4 per cent per annum to date of discharge. (A. R. 1366, 1913.)

1324. A soldier must draw his deposit when he is discharged or furloughed to the reserve. He can then renew it after reenlistment, and will be entitled to interest thereon from the date of such renewal. Failure to present the final statements leaves the money without interest until it is drawn and again deposited. (A. R. 1365, 1913.)

In computing interest the day of deposit should be excluded and the day of discharge should be included. (16 Comp., 30; Navy Department case.)

1325. A soldier is entitled to interest on deposits to include date of discharge or retirement, but interest does not accrue on amounts which have been on deposit less than six months at date of discharge or retirement. (See 8 Comp., 739, Apr. 21, 1902.)

1326. A soldier is not entitled to interest after date of dishonorable discharge, although certificate, by reason of his confinement, was not delivered to him personally, but to the commanding officer to be held pending confinement. (Dig. J. A. G., 1901, par. 1052.)

1327. A soldier sentenced to confinement for a period beyond the termination of his enlistment is entitled to interest on his deposits to the date of his discharge. (Comp., Feb. 23, 1909; P. M. G. O. 74514; Clr. 96, Navy Dept., 1909.)

DESERTERS.

1328. No man will be reported a deserter unless the company commander, after a thorough investigation, has reason to believe that the absentee does not intend to return; but commanding officers will take steps to apprehend soldiers absent without leave as soon as the fact of that absence is reported. Should the soldier not return, or not be apprehended, his desertion will date from the commencement of the unauthorized absence. (A. R. 132, 1913, as changed by C. A. R. 35, 1915.)

1329. When a soldier deserts, his immediate commanding officer will at once ascertain whether any public property has been lost in consequence thereof, and, if so, will proceed as in the case of property lost or destroyed, and the value of the articles lost will be charged against the deserter on the next pay rolls of his company.

A copy of the approved report of the surveying officer will accompany the return to which the property pertains. (A. R. 116, 1913.)

1330. The company or detachment commander will turn over the clothing abandoned by a deserter to the quartermaster, with a certificate showing its condition and the name of the deserter to whom it belonged. The quartermaster will transfer to such depot of the Quartermaster Corps, or to the United States Disciplinary Barracks, or such branch thereof as may be designated, all outer garments of distinctive uniform clothing. In no case will the money or proceeds of the sale of effects of a deserter be turned over to his relatives, nor any payment made therefrom by an officer on any account whatsoever. All other personal effects of a deserter will be disposed of as in the case of unclaimed effects of deceased soldiers; i. e., they will be sold by a council of administration and the proceeds of the sale deposited with a quartermaster.

The quartermaster's receipt for the money deposited as above should clearly specify the nature of the deposit—i. e., whether for the proceeds of sale of effects or whether for the undrawn pay of a soldier who has deserted—and the officer responsible should furnish the quartermaster with the necessary information. Money or other valuables found upon an apprehended deserter are his personal property and will not be turned over to a quartermaster. (A. R. 117, 1913, as changed by C. A. R. 23, 1915.)

1331. A deserter is again in service from the date of his delivery to proper military authority, and can not be deprived of his pay and allowances from that date by an Executive order, but only by sentence of court-martial. (3 Comp., 676, June 11, 1897; case Wm. H. Reinhart.)

1332. Forfeiture of pay and allowances up to the time of desertion follows from the conditions of the contract of enlistment, which is for faithful service. The contract is an entirety, and if service for any portion of the time is criminally omitted the pay and allowances for faithful service are not earned. And for the purpose of determining the rights of the soldier to receive pay and allowances for past services, the fact of desertion need not be established by the findings of a court-martial; it is sufficient to justify the withholding of the moneys that the fact appears upon the muster rolls of his company. If the entry of desertion has been improperly made, its cancellation can be obtained by application to the War Department. Forfeiture of pay and allowances for future services, as a condition of restoration to duty, can only be imposed by a court-martial. (Sup. Ct., Oct. 1875, 92 U. S., 77; case U. S. v. Landers.)

1333. If the judgment of a court-martial—i. e., the approved findings of the court—is based on the fact that the accused did or did not desert, said judgment should be followed by the Pay Department (now Quartermaster Corps). (15 Comp., 661, Apr. 28, 1909.)

1334. When the findings of a court (either guilty or not guilty) in the case of a soldier charged with desertion are disapproved by the reviewing authority and it is not clear from the order promulgating the action of the court that the soldier was or was not a deserter in fact, the quartermaster should submit the case to the Quartermaster General for proper action toward ascertaining the true facts from The Adjutant General.

However, if the disapproval of the reviewing authority is based upon some technicality of law, or it is apparent from his remarks that the findings of the court are fully justified by the evidence, the quartermaster

master should, in making payment, follow the findings of the court, treating the soldier as a deserter in fact if the findings beguilty, or as an absentee without leave if the findings be not guilty. If the disapproval by the reviewing authority is based upon the fact that in his opinion the testimony or evidence shows that it was or was not the intention of the accused to desert, the quartermaster should follow the action of the reviewing authority, treating the soldier as a deserter in fact in the event that the disapproval is of a finding of "not guilty" and as an absentee without leave if the disapproval be of a finding of "guilty." (12 Comp., 328, Dec. 2, 1905; 15 Comp., 661, Apr. 28, 1909; Op. J. A. G., Nov. 9, 1909; P. M. G. O., 79248.)

1335. Where the record shows the soldier charged with desertion since the date of last payment, and the charge has not been set aside as having been erroneously made, as provided in last sentence of Army Regulations 131, 1913, pay does not accrue for the time of the unauthorized absence. When a charge of desertion is removed because erroneously made, a charge of unauthorized absence usually results, and the question of pay therefor must be settled on its merits. If tried by court-martial for the desertion, pay which accrued between date of last payment and beginning of the unauthorized absence is forfeited, unless the soldier is found not guilty of the desertion. (P. M. G., 53289, Dec. 9, 1905.)

1336. A deserter sentenced to dishonorable discharge and forfeiture of all pay and allowances, but whose sentence is remitted by the reviewing authority immediately after its approval, becomes entitled to pay from date of apprehension, viz, date of return to military control. (Cir. 6, A. G. O., 1886.)

1337. An enlisted man assumes contractual obligations to hold himself in readiness to serve the United States and to perform such duties as may be assigned to him. If the entries upon the rolls and records of the command establish the fact that he was not in a duty status for a period of time, but was absent from proper military authority, he is not entitled to pay and allowances during such unauthorized absence, notwithstanding the fact that the findings and sentence of a court-martial have acquitted him of the criminal offense of desertion and absence without leave. (Comp. Nov. 13, 1907, P. M. G. O., 64665—case Ralph Kinney, Coast Artillery.)

1338. A soldier who deserted in time of peace, and who has resided in the United States for a period of two years subsequent to the expiration of the term for which he enlisted, is exempt from punishment for his offense. (G. O., 79, 1907.)

1339. A soldier is entitled to the current rate of pay while making good time lost by desertion, although the rate was increased while he was in desertion. (See P. M. G. O., 1280 and 72107.)

1340. The Army enlistment period is a term of years service as distinguished from a term of calendar years. In other words, under the acts of May 11, 1908 (35 Stat., 109), and April 27, 1914 (38 Stat., 354), an enlistment is not to be regarded as complete until time lost by unauthorized absences in excess of one day has been made good, so that the date of the expiration or termination of a soldier's enlistment depends upon whether he does or does not absent himself during his enlistment as specified in said statutes. Said date is not definitely and finally fixed when he enters the military service, as had been held under prior laws. Comp., Apr. 23, 1914 (21 Comp., 174); Comp., Sept. 13, 1916. Under these decisions pay and allowances of an enlisted man of the Army who deserts from an enlistment entered into on or after May 11, 1908, commence to accrue from and including the date when he returns to military control regardless of the period of time he may have been absent in desertion.

1341. The rule to be enforced in regard to charging against a soldier apprehended as a deserter the amount of the reward paid for his apprehension is as follows: The charge is to be made only in case he is found guilty of desertion by a general court-martial, or if restored to duty without trial, on condition that he pay the cost of his arrest. This rule is also to be extended so as to include the charges for the cost of his transportation. Such charges are to be made in such cases only as justify deducting the reward under the rule. (Vol. 3, Dig. 2d Comp., 557, June 12, 1888; Comp., June 26, 1905, P. M. G. O., 50869—case Clarence Witherspoon; also Comp., Jan. 12, 1910, P. M. G. O., 79213—case Morris E. Roach, 65th Co., C. A. C.)

NOTE.—A soldier is "found guilty of desertion or guilty of absence without leave" by a general court-martial, within the meaning of the foregoing paragraph, only in the event that the findings of the court to that effect are approved by the reviewing authority.

1342. If a soldier be brought to trial under a charge of desertion and acquitted, or convicted of absence without leave only, any amount paid as a reward for his arrest will not be stopped against his pay. (A. R. 128, 1913, as changed by C. A. R. 12, 1914.)

1343. The cost of apprehension (which includes reward) is not a proper charge against a soldier who is not tried by court-martial, but is discharged without honor by reason of desertion. (Comp., Jan. 25, 1908, P. M. G. O., 60614—case J. L. Gorron, C. A. C.; and Comp., Jan. 12, 1910, P. M. G. O., 79213—case Morris E. Roach, 65th Co., C. A. C.)

1344. Deserters will be brought to trial with the least practicable delay. While awaiting trial they will receive no pay, nor will they be permitted to sign pay rolls. (A. R. 129, 1913.)

1345. A soldier in desertion or absent without leave who surrenders or is apprehended before his term of enlistment has expired is entitled to pay and allowances from the date of his return to military control. If he is subsequently restored to a duty status, he will serve for such period as will, with the time he may have served prior to his desertion or absence without leave, amount to the full term for which he enlisted; but the time during which he may have been in confinement awaiting trial or serving sentence imposed by a court-martial for said offenses, or if he enlists while in desertion, the term served under such unlawful enlistment will not count as making good any of the time lost. If a soldier's term of enlistment expires while he is in confinement awaiting trial or serving sentence, his pay and allowances will cease from the date of the expiration of his term of enlistment and will not again accrue until he shall have been restored

to a duty status. A soldier in desertion or absent without leave whose term of enlistment has expired prior to his return to military control is not entitled to pay and allowances until his restoration to a duty status. (A. R. 130, 1913.)

1346. A soldier in confinement serving sentence for desertion is in the military service, whether sentence included dishonorable discharge or not. If the sentence was imposed by an illegally constituted court and afterwards declared null and void, the soldier reverts to the status held prior to the trial, viz., "in confinement awaiting trial," and his rights as to pay are determined by subsequent action of competent authority. There is no obstacle to further prosecution of the offender before a competent tribunal, but the proper authority has the option of restoring him to duty without trial or of ordering his discharge without honor, because of desertion. (P. M. G. O., June 3, 1908, 68368. See Federal Cases, vol. 3, p. 427, Dist. Ct. Oregon, May 24, 1871, *In re Bird*.)

Should the soldier be restored to duty without trial he would be in the status of a *deserter restored to duty without trial*. (P. M. G. O., 67862.)

1347. Every soldier who deserts the service of the United States shall be liable to serve for such period as shall, with the time he may have served previous to his desertion, amount to the full term of his enlistment; and such soldier shall be tried by a court-martial and punished, although the term of his enlistment may have elapsed previous to his being apprehended and tried. (48th Art. War.)

Time passed by a deserter in arrest, or confinement while awaiting trial, or confinement under sentence, is not "actual military service" required under contract of enlistment and will therefore be ignored in computation of time to be made good. "Actual military service" begins from date of release from confinement. Pay, however, accrues from date of return to military control. (J. A. G., Aug. 1 and Oct. 14, 1904; Cir. 25, W. D., 1906.)

1348. A deserter will not be restored to duty without trial except by authority competent to order his trial; such restoration, being ordered only in case the desertion is admitted, does not remove the charge of desertion or relieve the soldier from any of the forfeitures attached to that offense; he must make good the time lost by desertion, refund the reward and expenses paid for apprehension and delivery, and forfeit pay while absent. The same authority is competent to set aside a charge of desertion as having been erroneously made, and his order to this effect operates to remove the charge of desertion and all stoppages and forfeitures arising therefrom. (A. R. 131, 1913.)

1349. An enlisted man charged with desertion will not receive pay until his offense has been investigated by a court-martial, or he has been restored to duty without trial, or the charge has been set aside as having been erroneously made. (A. R. 1372, 1913.)

1350. Every deserter forfeits all pay and allowances due at the date of desertion. Such forfeited pay and allowances will be used to satisfy authorized stoppages due the United States at the date of desertion, and only the amount of such stoppages in excess of such forfeited pay and allowances will be collected from pay accruing after date of return to military control. The organization commander will enter the following data on the first pay roll after the return of a soldier to military control: A statement of his account at date of desertion, a statement of his new account opened after return to military control (the account at date of desertion and the account since return to military control being stated separately), the place and date of return to military control, and whether he surrendered or was apprehended. On subsequent rolls, until the result of the trial has been published or the case otherwise disposed of, will appear the remark, "Awaiting trial (or result of trial) for desertion; for statement of account see pay roll for, 191...." On the next roll following the final disposition of the case, and on subsequent rolls until paid, will appear a complete statement of the soldier's account, as indicated above, including the number, date, and source of the order announcing his return to duty, or the result of the trial. If, while absent in desertion, he fraudulently enlisted in another organization, the date to which last paid in such fraudulent enlistment and all stoppages due the United States at date of surrender or apprehension will be stated. (A. R. 1373, 1913.)

1351. No settlement of the pay account of any enlisted man will be made on the pay rolls until sufficient pay shall have accrued to satisfy all authorized stoppages and pay a balance to the soldier. (A. R. 1374, 1913.)

1352. If a soldier is charged with desertion on muster roll and discharged "without honor by reason of desertion," though not tried by court-martial, he forfeits pay and allowances to date of apprehension and also travel pay, but is entitled to pay from date of return to military control to date of discharge. (9 Comp., 517, 568, Mar. 30, Apr. 20, 1903—case Carlton T. Stevens; also Comp., Jan. 25, 1908—case Joshua L. Gorron, recruit, C. A. C.; P. M. G. O., 60614.)

1353. Pay and allowances due and unpaid under a former enlistment are not affected by conviction and sentence for desertion in a subsequent enlistment. (P. M. G. O., Jan. 27, 1868, 4850 F. B.)

1354. The amount of an erroneous payment to a deserter should, under provision of Revised Statutes 4818, be credited to the paymaster (now quartermaster) in the settlement of his accounts before the pay which the soldier forfeited is turned over to the Soldiers' Home. (Vol. 3, Dig. 2d. Comp., 1319, Sept. 18, 1891.)

DISCHARGE OR FURLOUGH TO RESERVE.

1355. An enlisted man will not be discharged before the expiration of his term of service except—

1. By order of the President or the Secretary of War.
2. By sentence of a general court-martial or military commission.
3. By direction of the commander of a territorial department or mobilized division, by purchase, under rules governing such discharge; on account of disability; on account of a sentence to imprisonment by a civil court, whether suspended or not; or under the provisions of paragraphs 126 and 1484, Army Regulations, 1913.

4. In compliance with an order of one of the United States courts, or a justice or judge thereof, on a writ of habeas corpus. (A. R. 139, 1913, as changed by C. A. R. 36, 1915.)

1356. No enlisted man in the Regular Army shall receive his final discharge until the termination of his seven-year term of enlistment except upon reenlistment as provided for in this act or as provided by law for discharge prior to expiration of term of enlistment, but when an enlisted man is furloughed to the Regular Army Reserve his account shall be closed and he shall be paid in full to the date such furlough become, effective, including allowances provided by law for discharged soldiers: *Provided*, That when by reason of death or disability of a member of the family of an enlisted man occurring after his enlistment members of his family become dependent upon him for support, he may, in the discretion of the Secretary of War, be discharged from the service of the United States or be furloughed to the Regular Army Reserve, upon due proof being made of such condition: *Provided further*, That when an enlisted man is discharged by purchase while in active service he shall be furloughed to the Regular Army Reserve, unless, in the discretion of the Secretary of War, he is given a final discharge from the Army. (Sec. 29, act June 3, 1916.)

NOTE.—Application for discharge on account of death or disability of a member of the family will be forwarded through military channels, with the required proof, to The Adjutant General of the Army.

1357. After the expiration of one year's honorable service any enlisted man serving within the continental limits of the United States whose company, troop, battery, or detachment commander shall report him as proficient and sufficiently trained may, in the discretion of the Secretary of War, be furloughed to the Regular Army Reserve under such regulations as the Secretary of War may prescribe, but no man furloughed to the reserve shall be eligible to reenlist in the service until the expiration of his term of seven years. (Act June 3, 1916.)

1358. When a soldier is held in service to make good time absent without leave under paragraph 122, Army Regulations, 1913, his final statement will contain notation to that effect, and will also set forth the specific dates of the unauthorized absence or absences. The quartermaster will make deduction of pay for only such unauthorized absence as is shown to have occurred since the date to which the soldier was last paid as given in the final statement, unless the final statement contains specific notation that deduction should also be made for unauthorized absences occurring prior to such date.

Any overpayments resulting from the failure of an officer to make proper entry of unauthorized absence in stating the account of an enlisted man for pay for the period during which the absence occurred, either on pay rolls or final statement, will be charged against such officer. (A. R. 141, 1913.)

1359. When an enlisted man is discharged by expiration of service his discharge will take effect on the last day thereof; i. e., if enlisted on the second day of the month his term will expire on the first day of the same month in the last year of his term of enlistment.

When a soldier immediately reenlists after discharge, the reenlistment will be completed on and bear the date of the day following that of discharge. His pay will then be continuous. (A. R. 143, 1913.)

1360. The discharge of a soldier takes effect on the date of notice to him of such discharge, either actual, by delivery of the discharge certificate, or constructive, as where such delivery can not be made owing to his absence for his own convenience or through his own fault, in which case the receipt, at the soldier's proper station, of the order directing his discharge will be deemed sufficient notice. In the latter case the date of the receipt of the order and the reason why actual notice thereof was not given to the soldier will be entered upon the muster roll which shows the separation of the soldier from the service, and will be indorsed upon the discharge certificate should one have been prepared. The date of discharge on the final statement must be the same as that on the discharge certificate. If the soldier is absent in desertion when the order for his discharge is received, the discharge will not be executed, but the soldier will be dropped from the rolls as a deserter. The dishonorable discharge of a soldier against whom general court-martial charges are pending will be deferred until the charges are finally disposed of by the officer exercising general court-martial jurisdiction. (A. R. 152, 1913, as changed by C. A. R. 16, 1914.)

1361. An enlisted man remains in service until receipt of discharge or until such action is taken as renders him legally chargeable with notice thereof, notwithstanding the expiration of term of service during absence on furlough granted at his own request. (2 Comp., 94, Aug. 31, 1895—case Marine Corps.)

1362. When from the situation of his company or the nature of the service, a soldier can not receive his discharge when his time expires, and is from necessity retained in service, he is to be paid up to the time of his actual discharge. (Dig. 2d Comp., sec. 1290, ed. 1899.)

NOTE.—The final statements must show cause of retention.

1363. A soldier detained in the service after expiration of term of enlistment is entitled to pay during period of detention at the rate to which he was entitled at expiration thereof. (7 Comp., 391, Feb. 4, 1901—case J. L. McCracken. (See also Dec. Comp. of July 21, 1906; Cir. 71, W. D., 1906—case Private Lenker, 118 Co., C. A. C.)

1364. When a soldier is sentenced by court-martial to confinement, without dishonorable discharge, for a period extending beyond the expiration of his term of enlistment, he will be discharged on the date of the expiration of the term of enlistment, but will be held to serve out his sentence. If an honorable discharge is given to the soldier, he can be reenlisted before the expiration of the period of his confinement only upon the remission by competent military authority of the unexecuted portion of his sentence. When, however, a soldier's term of enlistment expires while he is awaiting trial or sentence, he will be discharged on

the date of the receipt of an order publishing the case or otherwise disposing of it, and the discharge certificate will be dated accordingly. The discharge certificate will be delivered to the man on his release from confinement and not until then. On the date of the discharge personal notice thereof will be given to the soldier by an officer, and the fact that such notice was given will be entered on the guard report and the morning report, and will be indorsed upon the discharge certificate. (A. R. 157, 1913, as changed by C. A. R., 14, 1914.)

1365. A soldier detained in service after expiration of enlistment for trial for offense committed prior to such expiration is entitled to pay to date of actual discharge (subject to all proper stoppages), though held awaiting trial and finally convicted. (Vol. 2, Dig. 2d Comp., sec. 833, May 24, 1882.)

1366. A soldier held as a court-martial prisoner awaiting dishonorable discharge is not entitled to pay and allowances between expiration of enlistment and date of dishonorable discharge. (14 Comp., 22, July 17, 1907—case Marine Corps.)

1367. An enlisted man discharged for minority concealed at enlistment, or for other cause involving fraud on his part in the enlistment, is not entitled to pay and allowances, including those for travel, and will not receive a final statement unless deposits are due him, in which case a final statement, containing a full statement of the soldier's accounts at date of discharge, will be furnished. (A. R. 1380, 1913.)

1368. Recruits are entitled to pay and allowances when discharged on certificates of disability. When discharged for any cause involving fraud on their part at enlistment, paragraph 1380, Army Regulations, 1913, will govern. (A. R. 1382, 1913.)

1369. A soldier apprehended as a deserter from a fraudulent enlistment, who was then discharged for mental incompetency, is entitled to pay from date of apprehension and to travel pay. (Comp., Apr. 10, 1903, P. M. G. O., 36708—case Pvt. Marion.)

1370. A soldier discharged (by expiration of term of service while in the hands of the civil authorities awaiting trial) should be paid only to include the date of his arrest and should not be paid travel pay. His right to pay and allowances after date of arrest and to travel pay is dependent upon the final action of the civil authorities; if convicted, he is not entitled to pay and allowances after date of arrest or to travel pay; if acquitted, he is entitled to pay and allowances to date of discharge and to travel pay. (9 Comp., 249, Dec. 12, 1902—case Reuben Lewis, 25th Inf.; Comp. May 27, 1906, P. M. G. O., 50406—case J. W. Cantrell, 9th Inf. See par. 1391.)

1371. A soldier discharged without honor on account of imprisonment under sentence of a civil court is not entitled to pay or allowances after date of arrest or to travel pay. (14 Comp., 116, Aug. 31, 1907—case Homer J. Robison, Hospital Corps.)

1372. A soldier convicted by civil authorities, then pardoned and returned to military authorities, is entitled to pay to date of discharge less the time absent in the hands of civil authorities, and to allowances including travel pay. (Comp., Dec. 15, 1902, P. M. G. O., 33840—case Corpl. Knox, 12th Inf.)

But a soldier discharged by reason of a conviction by civil authorities, who is afterwards pardoned, is not entitled to travel pay nor pay from date he was turned over to civil authorities. (3 Comp., 334, Feb. 4, 1897—case T. M. Koyt.)

1373. Upon payment of the final statement of a soldier discharged or furloughed to the reserve, the quartermaster over his signature will indorse on the discharge or on the reservist's descriptive card the amount paid, and will specify in the indorsement any item for which payment has not been made in full. This action will not be required when the final statement has been transferred in conformity with the provisions of paragraph 1383, Army Regulations, 1913. The day of enlistment and the day of discharge or of furlough to the reserve will both be included in reckoning pay. (A. R. 1376, 1913, as changed by C. A. R. 40, 1916.)

NOTE.—When deposits on final statements are paid without the deposit book by use of an affidavit, the quartermaster will write upon the discharge or the reservist's descriptive card "Paid in full, including deposits," giving amount of total paid, with date of payment.

1374. Quartermasters can not fail to understand that they are liable on their official bonds for the amount of all payments made by them on spurious vouchers. The identity required in cases of discharged soldiers should embrace not only the fact that the claimant is the person named in the final papers, but also that he is the identical soldier so enlisted and discharged as therein set forth. (Cir. 58, P. M. G. O., Aug. 12, 1867.)

When doubt exists as to the identity of a soldier presenting discharge papers for payment, quartermasters are authorized to telegraph to the officer who signed the notification of discharge for verification of the same. (P. M. G. O., Mar. 2, 1882; A. 1425, 1882.)

1375. In paying discharged soldiers, if the quartermaster issues a check on a distant depository, he should address a letter if requested, containing a description of the soldier and check and bearing the signature of the soldier, to some quartermaster or other officer on duty where the check is to be presented and instruct the soldier to go to such officer for identification. (Cir. 145, P. M. G. O., July 28, 1882; A. 1425, 1882.)

1376. In case of loss of discharge certificate the Secretary of War may furnish a certificate, to be indelibly marked as a certificate in lieu of a lost discharge, which shall not be accepted as a voucher for payment of any claim. (Act July 1, 1902 (32 Stat., 629); G. O. 76, 1902.)

When a discharge is lost, application for payment on final statements will be made to the Auditor for the War Department. (G. O. 30, 1863.)

1377. Pay detained pursuant to the sentence of a court-martial will be detained by the Government until the soldier is discharged from his current enlistment or furloughed to the Army reserve, at which time the authority for the detention and the amount thereof will be noted on the final statement and the amount detained, if not forfeited, paid to him out of the appropriation for the pay of the Army in force at the time. (Exec. order. See G. O. 5, W. D., Feb. 1, 1916.)

Final Statements.

1378. The following instructions appear on "Final statement" (W. D. Form No. 370):

1. *Final statement will be given as follows.*—Final statement, in duplicate, properly certified to by his immediate commander, will be given with the discharge certificate to every soldier upon his discharge from active service (except as otherwise prescribed by Army Regulations) or with the reservist's descriptive card upon furlough to the reserve, and will be presented to the quartermaster for the pay due him. The payment made will be noted on the discharge certificate or upon the reservist's descriptive card, except when the final statement has been transferred.

2. *Letter of notification.*—Notification of discharge or furlough to the reserve will be furnished only in case of an enlisted man who is discharged from active service or furloughed to the reserve at a place at which there is available no officer provided with funds to make payment on final statements. In these cases the officer who prepares the final statement will, at least one week before the discharge or furlough takes effect, send by mail to the quartermaster who is to pay the account a notification of discharge or furlough, stating therein, in his own handwriting, the date of last payment to the soldier, and his credits and debits, both in words and figures, and other data essential for proper payment or identification. The officer will require the soldier to affix his signature to the notification, or if he can not write his name such fact will be stated thereon.

Blank forms for this notification will be supplied by The Adjutant General of the Army. The officer issuing the final statement will inform the soldier of the location of the quartermaster to whom he shall apply for payment.

3. *Responsibility of certifying officer.*—Officers signing and certifying to the correctness of final statements will be held responsible for their accurate preparation and also for disregard of plain instructions as made known through Army Regulations, orders, and notes on the blank forms. Officers responsible for over-payments on erroneous final statements will be required to refund the amounts overpaid if it is found impracticable to make collection from the party overpaid.

4. *Money amounts to be written in words and figures.*—Money amounts in all cases, except in the case of the "List of deposits" on the outer last fold, will be written out in full, the writing to commence close to printed matter on left-hand side, and also expressed in figures.

5. *Travel allowances.*—Enlisted men of the Regular Army when entitled to travel allowances upon discharge from active service or upon furlough to the reserve are entitled to same from place of discharge or furlough to place of acceptance for enlistment, regardless of place at which actually enlisted. The place of actual enlistment, if different from the place of acceptance, will in no case be considered in determining the travel allowances due.

6. *Additional pay.*—In the space for additional pay notation will be made of the pay due soldier for certificate of merit, on account of marksmanship or gunnery qualification, by reason of appointment as mess sergeant under act of May 11, 1908, or as casemate electrician, observer, plotter, gun commander, etc.

7. *Notation of stoppages.*—Under the heading "Due United States" will be noted all authorized stoppages for loss of or damage to Government property or supplies, the stoppages being made under the proper headings (e. g., "Clothing," "C. & G. E.," "R. S.," "Transportation," "Ordinance," etc., the names of the articles damaged, lost, or destroyed not being stated; amounts due on account of allotments, post exchange, post laundry, tailor, company fund, or transportation; and stoppages under sentence of a court-martial, showing nature and date of court-martial or date of order approving sentence, and the forfeiture as expressed in the sentence, e. g., "To forfeit $\frac{1}{2}$ of his pay per mo. for 2 mos., 80 Jan. 5/16." If any part of the forfeiture has been deducted, the amount and pay roll on which deducted will be stated. For further information see instructions and model remarks for preparation of pay rolls.

8. *Transfer of final statement.*—The transfer by an enlisted man of a claim for pay due on his final statement will be recognized only when made after discharge from active service or after being furloughed to the reserve, in writing, indorsed on the final statement, signed by the soldier, and witnessed by a commissioned officer or by some other reputable person known to the quartermaster. The person witnessing the transfer must indorse on the discharge or on the reservist's descriptive card the fact of transfer of the final statement, and on the final statement the fact that such indorsement has been made on the discharge or on the reservist's descriptive card.

9. *Discharge by purchase.*—The final statement of a soldier discharged by purchase will show the amount of purchase price and a full statement of active service rendered in each previous enlistment terminated by honorable discharge since last discharge by purchase, giving dates of each enlistment, furlough to the reserve, and discharge, and reasons for each discharge. A soldier discharged by purchase is not entitled to travel pay.

10. *Deserters.*—In the case where final statements are given an enlisted man who has not been paid since return from desertion, his account will be so stated by the commanding officer as to enable the quartermaster to definitely determine the amounts due the soldier and the United States at date of desertion as distinguished from those accruing or incurred after return to military control, together with a correct transcript of the order publishing the action disposing of the charge of desertion.

11. *Deceased soldiers.*—In the case of a deceased soldier, one final statement and duplicate inventories of effects will be prepared and forwarded as soon as practicable to The Adjutant General of the Army. A statement showing cause of death with a full report of the circumstances, including an expression of opinion as to whether or not death occurred in line of duty from wound or disease not the result of his own misconduct, will accompany the final statement. A similar report of the circumstances, containing an expression of opinion as to the soldier's mental responsibility, will accompany the final statement in the case of a soldier who committed suicide.

12. *Use of typewriter prohibited.*—Under no circumstances will final statements be prepared on a typewriting machine.

13. Before delivering final statement upon which deposits are credited, the officer signing it will ascertain whether the soldier has the deposit book; and, if so, instruct him to present it to the quartermaster. Should he claim to have lost it, the officer will cause his affidavit to that effect to be taken and attached to the statement before he leaves the post. The affidavit will clearly state the circumstances attending loss of the book and show that the soldier had not sold or assigned it. Upon this evidence the quartermaster may pay, and the responsibility for the correctness of amounts credited on the statement will rest with the officer certifying it. Deposit books will be taken up by the quartermasters who make final payment and filed with their vouchers. Deposits forfeited by desertion will not be entered in column headed "List of deposits," but will be entered in the space for remarks with citation of the order announcing the disposition of the charge of desertion.

14. *Absences.*—When a soldier is held to service to make good time lost by unauthorized absences; absence from duty on account of disease resulting from his own intemperate use of drugs or liquors or other misconduct; while in confinement awaiting trial or disposition of his case if the trial results in conviction; or, while in confinement under sentence, a statement should be entered on the final statement under the head of "Remarks" substantially as follows: "Held to service to make good time lost by AWOI from Oct. 1 to 10/15, and Nov. 5 to 12/15; sick not L/D, G. O. 31/13 and 45/14 from Jan. 5 to 20/16, incl.; in confinement awaiting trial, convicted, G. O. 45/14, from Feb. 2 to 8/16; in confinement awaiting trial and serving sentence, G. O. 45/14 from Mch. 10 to 25/16." In the event that stoppages of pay for absences without leave or absence sick, not in line of duty under General Orders 31, 1912, and 45, 1914, occurring prior to the date to which last paid, have not been made, and if any such absences have occurred since date to which last paid, these facts and the periods of such absences shall be also entered on the final statement under the heading "Due United States" in addition to their entry under "Remarks."

15. Pay detained pursuant to sentence of court-martial will be detained by the Government until the soldier is discharged from active service or furloughed to the reserve, at which time the total amount detained, if not forfeited, will be noted on the final statement in the space provided therefor and paid to him out of "Pay of the Army" (or "Pay of the Military Academy" if soldier's pay is payable from that appropriation) for the fiscal year in which discharged or furloughed. (Par. II, G. O. 5, W. D., 1916.)

16. The final statement of an enlisted man who is entitled to commutation of quarters, heat, and light will show in the space provided therefor the inclusive dates for which such allowances are due and the soldier will execute War Department Form No. 369, in so far as it pertains to these allowances, for file as a subvoucher to the final statement. The payment will be made on the final statement, as in this case Form 369 is simply a supporting paper. (Par. I, G. O. 5, W. D., 1916.)

1379. Final statements will be paid by quartermasters at posts, if officers of the Quartermaster Corps otherwise as may be directed by the department quartermaster.

1380. When an enlisted man is discharged, his company commander will furnish him with a final statement, in duplicate, or a full statement in writing of the reasons why such final statement is not furnished. A final statement will not be furnished to a soldier who has forfeited all pay and allowances and has no deposits due him. If he has deposits, a final statement will be issued, containing a full statement of the soldier's accounts at the date of his discharge, in order that the quartermaster may determine whether there is any balance of stoppages which should be collected from the amount due for deposits. When the discharge is made on certificate of disability the ascertained disability, as recited in the certificate, must be given in the final statement as the reason or cause for discharge. (A. R. 140, 1913.)

Under no circumstances will discharge certificates and final statements be prepared on a typewriting machine. (Cir. 41, W. D., 1910.)

NOTE.—Erasures, interlineations, etc., on final statements which affect the settlement thereof, will not be accepted by quartermaster unless satisfactorily explained by the issuing officer.

1381. When an enlisted man is discharged, final statements must show if he has been furnished transportation and subsistence. Notation will not be made unless transportation has been furnished. (Chief of Staff, Sept. 27, 1904, P. M. G. O. 46982.)

1382. When enlisted men are discharged at remote points, the distance to the nearest known railway station will be stated on the final statements. (Cir. 27, A. G. O., 1897.)

1383. Whenever an enlisted man is discharged from the Army prior to the expiration of his term of service, the actual cause of discharge will be stated in the order directing the discharge and fully stated on the discharge certificate and on the final statement. Where a discharge is ordered on account of the soldier's misconduct, or unfitness for the service, physical, or in character, due to the soldier's misconduct, a statement to that effect will be set forth in the order and will be noted on the discharge certificate and final state-

ment. Officers signing the final statements will be careful to see that these notations are made in all cases, as the cause of discharge determines the soldier's right to travel allowances, and the mere quotation of the number and date of the order upon which discharge is based is insufficient as a guide to proper payment. (A. R. 142, 1913, as changed by C. A. R. 14, 1914.)

1384. Notification of discharge will be furnished only in case of an enlisted man discharged at a place at which there is no available officer provided with funds to make payment on final statement. In these cases the officer who prepares the final statement will, at least one week before the discharge takes effect, send by mail to the quartermaster who is to pay the account a notification of discharge, stating therein in his own handwriting the date of last payment to the soldier, and his credits and debits both in words and figures, and other data essential for proper payment or identification. The officer will require the soldier to affix his signature to the notification, or if he can not write his name such fact will be stated thereon. Blank forms for this notification will be supplied by The Adjutant General of the Army. The officer issuing the final statement will inform the discharged soldier of the location of the quartermaster to whom he shall apply for payment.

It should be born in mind that overpayment caused by an erroneous final statement will be charged against the officer who signed the statement.

In cases arising under paragraph 139, Army Regulations, 1913, the notification, when required, will be sent to the quartermaster as soon as possible after the order for discharge reaches the officer who prepares and signs the final statement, and, in any event, before the discharge certificate and final statement are signed. (A. R. 155, 1913.)

1385. Discharged soldiers and those furloughed to the reserve will be paid on final statements prepared in duplicate and furnished to them by their company or detachment commanders. Payment will be made only on presentation of both copies. Except when notified as prescribed in paragraph 156, Army Regulations, 1913, quartermasters will not pay discharged soldiers and those furloughed to the reserve unless otherwise satisfied of the genuineness of the discharge papers and the identity of the claimants. (A. R. 1375, 1913.)

1386. A quartermaster is not authorized to pay any allowances except such as are shown by the final statements. Any other amount due must be settled by the auditor. (Comp., Apr. 23, 1901.)

NOTE.—This decision is not viewed as prohibiting the correction of obvious errors, and before making payment to a soldier on final statements which incorrectly state his account with the United States, the quartermaster is warranted in returning the papers to the proper officers for correction.

1387.—Payment of final statements in advance of the date of soldier's discharge or furlough to the reserve is illegal. (Chief of Staff, Oct. 10, 1903, P. M. G. O. 40242.)

1388. When a large number of men are to be discharged on one day from the same organization, payments may be made on W. D. Form No. 371, "Final payment roll of detachment."

1389. Quartermasters, or other officers to whom a soldier, who has been discharged or furloughed to the reserve, reports the loss or nonreceipt by him of final statement to which he is entitled, will report the fact to the Quartermaster General, with any evidence the soldier furnishes them in the matter. The Quartermaster General will transmit the evidence to the Auditor for the War Department. (A. R. 1377, 1913.)

NOTE.—The officer to whom a soldier reports the loss should instruct him before making application to the auditor to make diligent inquiry at the post offices where finals were mailed and to which directed to ascertain whether they are at one or the other of the offices, as at times they are held for insufficient address or for other cause

1390. In case of discharge papers being lost the payment of arrearages will be delayed for six months from the date of the alleged loss. (Dig. 2d Comp., sec. 1300, ed. 1869.)

1391. A soldier held in military custody under sentence of court-martial beyond his term of enlistment (except where dishonorable discharge is imposed) will be furnished with a final statement showing the actual date of discharge and the cause of detention. A soldier in the hands of civil authorities awaiting trial should, at the expiration of his term of service, be furnished with his discharge certificate, and a final statement containing all necessary data for the quartermaster, giving date and cause of arrest and remarks "Not entitled to pay or clothing since date of arrest nor to travel pay unless acquitted or released without trial." (A. R. 1381, 1913.) (See par. 1370.)

When the dates on a discharge certificate show that a soldier has been retained in service beyond the term of his enlistment an explanatory notation will be made on the certificate as follows:

In cases where the soldier was retained in service to make good any time in excess of one day lost by unauthorized absences, or on account of disease resulting from his own intemperate use of drugs or alcoholic liquors or other misconduct, or while in confinement awaiting trial or disposition of his case if the trial results in conviction, or while in confinement under sentence, the notations will read: "Retained in service days after expiration of term of enlistment pursuant to act of April 27, 1914."

In cases where the soldier was retained in service for the convenience of the Government the notations will read: "Retained in service days after expiration of term of enlistment for the convenience of the Government." (A. R. 1473, 1913.)

Purchase.

1392. In time of peace the President may, in his discretion, permit any enlisted man to purchase his discharge. The purchase money shall be deposited to the credit of one or more of the current appropriations for the support of the Army and be available for expenses during the fiscal year in which discharge is made, (Act June 16, 1890 (26 Stat., 158); G. O. 68, 1890.)

1393. In time of peace, except as hereinafter provided, any enlisted man who has completed one year's service as such, and is not undergoing punishment or under charges, may obtain the privilege of purchasing his discharge, subject to the approval of the President, the Secretary of War, or a department or mobilized division commander, as prescribed in sections 3 and 4, Paragraph I, General Orders No. 31, War Department, 1914. The price of purchase will be:

	United States.	Philippine Islands.	Hawaii Territory.	Alaska.	Panama Canal Zone.
After 1 year's service.....	\$120	\$170	\$140	\$165	\$150
After 2 years' service.....	100	150	120	145	130
After 3 years' service.....	90	140	110	135	120
After 4 years' service.....	85	135	105	130	115
After 5 years' service.....	80	120	100	125	110
After 6 years' service.....	65	115	85	110	95
After 7 years' service.....	60	110	80	105	90
After 8 years' service.....	55	105	75	100	85
After 9 years' service.....	40	90	60	85	70
After 10 years' service.....	35	85	55	80	65
After 11 years' service.....	30	80	50	75	60

In the case of a soldier who has within a year received the bonus of three months' pay for reenlistment authorized by the act of Congress approved May 11, 1908, the price of purchase as fixed above will be increased by the amount of said bonus. (G. O. 31, W. D., 1914.)

1394. A soldier discharged by purchase is not entitled to travel allowances, and notation to that effect will be entered on the final statement by the officer preparing the same.

A soldier who has once purchased his discharge will not be discharged again by purchase until after the completion of another year's service, and in the event of his being so discharged again the purchase price will be determined by the length of time he has served since he was last discharged by purchase.

Service in the Regular Army only will be considered in determining a soldier's eligibility for discharge by purchase and the amount of the purchase price, and such service is not required to be continuous; but credit will not be given for any previous enlistment that was not terminated by an honorable discharge, or for any period of time during which a soldier has been in desertion or absent without leave.

Company commanders will enter on the final statements of men who are discharged by purchase a full statement of all previous enlistments terminated by honorable discharge, showing the dates of all such enlistments and discharges. (G. O. 31, W. D., 1914.)

1395. When a soldier makes application for discharge by purchase on account of dependency of near relatives not covered by Paragraph II, General Orders No. 31, War Department, 1914, and shows in connection therewith that a state of actual destitution exists, that he has to the extent of his opportunities and ability made contributions to the support of such relatives, but that these contributions have proved insufficient to relieve the destitution, the authority competent to order the discharge may, in his discretion, remit such part of the purchase price of discharge, except the amount of the bonus for reenlistment that may have been received within a year, as may seem to him proper and necessary by reason of the inability of the soldier to pay the full amount. In this class of cases no advance deposit will be required of the soldier prior to forwarding his application; but upon receipt of the order authorizing his discharge the soldier must deposit with the company commander an amount sufficient to cover his indebtedness to the Government, including the price of purchase as fixed by the authority ordering the discharge. (G. O. 31, W. D., 1914.)

1396. Rules governing discharge by purchase and by reason of dependent parent will be published from time to time by the War Department. (A. R. 144, 1913.)

1397. When an enlisted man is discharged by purchase while in active service he shall be furloughed to the Regular Army Reserve, unless, in the discretion of the Secretary of War, he is given a final discharge from the Army. (Act June 3, 1916.)

1398. Discharge by purchase was authorized by the act of June 16, 1890 (26 Stat., 158), which provides that—

"In time of peace the President may, in his discretion and under such rules and upon such conditions as he shall prescribe, permit any enlisted man to purchase his discharge from the Army."

The rules prescribed are contained in General Orders, No. 31, War Department, 1914, and extend the privilege of purchase to "any enlisted man who has completed one year's service as such," with the restriction that "credit will not be given * * * for any period of time during which a soldier has been in desertion or absent without leave."

Held, That the term "one year's service" as used in the above-mentioned order No. 31 is to be construed as including all time not excluded by the restriction that "credit will not be given * * * for any period of time during which a soldier has been in desertion or absent without leave." (J. A. G., Nov. 17, 1915; Bull. 39, 1915.)

1399. If an enlisted man deposits money with the company or post commander, the same to be applied for purchase of his discharge, the officer will immediately upon receipt of order for discharge of the man forward the money to a quartermaster for deposit and send to the Quartermaster General the usual notification of deposit. On the return of the deposit book by the quartermaster the soldier will be discharged and a final statement furnished to him, with notation of the deposit thereon, thus showing on its face the total credit of the soldier, which must in every case be sufficient to cover all indebtedness to the United States. (A. R. 1369, 1913.)

ENGINEERS.

1400. The enlisted force of the Corps of Engineers and the officers serving therewith shall constitute a part of the line of the Army. (Act June 3, 1916.)

1401. Officers of the Corps of Engineers, when on duty under the Chief of Engineers, connected solely with the work of the river and harbor improvements may, while so employed, be paid their pay and commutation of quarters from the appropriations for the work or works upon which they are employed. (Act Feb. 27, 1911; 36 Stat., 957.)

When employed only upon the work of river and harbor improvements officers of the Corps of Engineers must be paid from the appropriations for the work or works upon which they are employed. (Comp., July 24, 1911; P. M. G. O., 89687.)

An officer of the Corps of Engineers so employed, relieved from duty at the station where employed and who immediately repairs to a new station for duty connected solely with the work of river and harbor improvements to which he has been assigned previous to or at the time of his relief from duty at the old station, and there is no appreciable delay by him in proceeding to the new station, is to be considered as employed continuously on the work of river and harbor improvements. Pay and commutation accruing in traveling from old to new station chargeable against appropriation for work at new station. If, however, there is appreciable delay for the officer's own convenience pay and commutation are chargeable to Quartermaster Corps appropriations. (Comp., Dec. 5, 1911; P. M. G. O., 89687.)

An officer of the Corps of Engineers on duty under the Chief of Engineers connected solely with the work of river and harbor improvements ordered to take the annual physical tests applicable to all commissioned officers, if not relieved from river and harbor work continues during such test to draw his pay and commutation of quarters from the appropriation for the river and harbor work. (Comp., Dec. 5, 1911; P. M. G. O., 89687.)

ENLISTED MEN.

1402. Troops will be paid every month unless circumstances prevent, in which case the quartermaster charged with the payment will immediately report the facts, through his department quartermaster, to the Quartermaster General. (A. R. 1315, 1913.)

1403. Payments will be made as soon after the close of each month as practicable. The troops at posts where quartermasters are stationed and others in their immediate vicinity, to be designated in instructions issued from the War Department, will be paid by quartermasters in person. Troops in the field, will be paid by quartermasters in person, unless instructions to the contrary are given by proper authority. (A. R. 1316, 1913.)

1404. The commander of any territorial department, unless otherwise directed by the Secretary of War, will give the necessary orders providing for the payment of troops at posts or places within the limits of his department that are excepted from his control by the Secretary of War. (A. R. 191, 1913, as changed by C. A. R. 31, 1915.)

1405. When troops are transferred (temporarily or otherwise) from one department to another, the payment of troops transferred, if at a garrisoned post, will be made by the quartermaster of the post as provided for permanent garrisons. If in the field, by a regimental staff officer, if one be available, otherwise by an officer of the Quartermaster Corps to be specially designated for the purpose by the department quartermaster of the department in which the troops are temporarily serving.

1406. Payment of enlisted men at a recruiting station will be made from the office of the department quartermaster of the department in which their station is located and in accordance with A. R. 1315, 1913.

1407. The following instructions concern the payment of troops while in the field or in time of war:

1. While in the field or in time of war, the enlisted men of a regiment will be paid by the regimental supply officer, when in the opinion of the department commander conditions warrant and it is practicable to do so, in accordance with the following instructions:

(a) The pay rolls will be prepared by organization commanders and sent to the department quartermaster, the rolls of each organization to be accompanied by a list of the names of the men, if any, desiring to make deposit of all or any part of their pay, with a statement in each case of the amount of the deposit. The name of the officer designated by the regimental or other commander to make the payment will be sent with the pay rolls to department headquarters. The department quartermaster will cause his office to compute and add the rolls and prepare schedules of funds showing amounts and denominations for each organization. When the rolls of a regiment are thus completed, they will be sent with the necessary funds in the proper denominations, less amounts to be deposited, together with the schedules of such funds, by the department quartermaster to the regimental supply officer designated to make the payment, who will pay the troops as promptly as practicable after receipt of funds.

(b) The funds required to pay a regiment will be regularly transferred by invoice to the regimental supply officer designated to make the payment, who, under the provisions of section 3623 of the Revised Statutes will be required to account for the funds in the manner prescribed in the regulations issued in furtherance of the law and on the forms authorized for the purpose.

2. As a guide to regimental supply officers in making payments, the following instructions will be observed:

(a) For purposes of ready explanation it will be presumed that the *gross* amount of the rolls of a regiment is \$15,000, that the deposits are \$3,000, and the quartermaster's collections are \$2,000, leaving the *net* amount to be paid to the men \$10,000, which, consequently, is the amount to be sent and transferred in cash of appropriate denominations by the department quartermaster to the regimental supply officer designated to disburse the funds and account for them.

(b) Based upon the foregoing hypothetical case, entries in the cashbook would be as follows:

Date, 1914.		Pay Army, 1914		Soldiers' deposits.		Quartermaster's collections.		Total.	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
May 6	To transfer from Col. J—B— In cash	\$10,000						\$10,000	
8	By paid on vouchers and to collections on same		\$15,000			\$2,000		2,000	\$15,000
8	To soldiers' deposits			\$3,000				3,000	
10	To transfer from Col. J—B— In cash		5,000						5,000
31	Quartermaster's collections deposited to credit U. S. Treasurer						\$2,000		2,000
	Soldiers' deposits depos- ited to credit U. S. Treas- urer				\$3,000				3,000
		15,000	15,000	3,000	3,000	2,000	2,000	20,000	20,000

(c) The regimental supply officer charges himself with the amount received for the payment, \$10,000.

(d) He takes credit in the *gross* amount of his abstract of disbursements in one entry if all are paid on same day; otherwise he uses one line for each day's payments, the total of the lines equaling amount of abstract, in this case \$15,000; he charges himself on the same line or lines with the collections on the corresponding vouchers, in this case \$2,000.

(e) He charges himself with the amount of soldiers' deposits, \$3,000.

(f) As soon after completing the payments as he can ascertain the amount of his deposits and collections, he will request the department quartermaster to transfer to him the amount of those deposits and collections, which will be done in the following manner:

(1) Where there are embraced in the collections amounts in favor of individuals or instrumentalities like company shoemaker, tailor, post laundry, post exchange, etc., separate checks will be drawn by the department quartermaster, one for each separate individual or instrumentality, to the order of the officer making the payment, citing as the object for which drawn "Transfer of funds."

(2) One check for the sum of the balance of the collections and the deposits will be similarly drawn for transfer of funds.

(g) On the receipt of these checks the paying officer will indorse to the individuals and instrumentalities the checks intended for them. He will indorse the check for the balance of the collections and for the deposits for deposit to the credit of the Treasurer of the United States, indicating in his indorsement the amounts of the collections and the deposits. The checks will be disposed of as called for in the indorsements.

(h) When the checks are received from the department quartermaster, the regimental supply officer will charge himself with the amount of the deposits and collections, under proper appropriations, in this case "\$5,000, Pay of Army, 1914." When the checks are sent for deposit to the credit of the Treasurer of the United States, the regimental supply officer will credit himself on one line with the amount of the collections as deposited to credit of United States Treasurer and on another with the amount of the soldiers' deposits similarly deposited.

(i) It will be noted that the amount of collections deposited to the credit of the Treasurer of the United States as shown on next to the last line of the extract from the cash book is given as \$2,000. That is the *gross* amount of the collections. In case there are collections made which are to be turned over to individuals and instrumentalities, the amount of the collections should be diminished by the sum of the collections in favor of individuals and instrumentalities, and the *net* amount only carried to the cashbook. Credit for the disbursement of the collections in favor of individuals and instrumentalities will be taken on Q. M. C. Forms 48 and 49, which should be attached to the roll on which collection was made and accompany same to the Quartermaster General. Such disbursements are not entered in the cash book.

(f) After payment, any funds left in the hands of the regimental supply officer making the payment will be promptly invoiced to the department quartermaster.

(3) The regimental supply officer designated to pay a regiment will utilize the services of the regimental supply sergeants as clerks in making the payments.

(4) While the accounting officers of the Treasury will suspend against the disbursing officer (regimental supply officer) any erroneous payments, he will not be held pecuniarily responsible for any overpayment due to error in the computation of the rolls, in the event that it is impossible to collect the amount from the soldier who may be overpaid. Such overpayment will be assessed against those herein charged with the duty of figuring and adding the rolls. (G. O. 40, W. D., 1914.)

1408. When an enlisted man who is absent on furlough or absent without leave from his station and is without means to return thereto reports at a station that is under the control of a department commander, such department commander is authorized to furnish the necessary transportation and subsistence for the return of the soldier to his proper station after satisfying himself that the soldier can be trusted therewith, or in the case of absence without leave, to return him under guard if necessary. In the case of an enlisted man reporting under similar circumstances at a place excepted by regulations from the control of a department commander, a request for orders concerning the disposal of such enlisted man will be addressed by the commanding officer of such an excepted place directly to The Adjutant General of the Army, by whom the necessary orders will be issued.

The company commander will charge the cost of such transportation and subsistence against the soldier's pay on the next pay roll, in accordance with paragraphs 1111½ and 1236, Army Regulations, 1912. In case of a soldier absent on furlough, the date on which he reports at the station will be entered on the furlough. (A. R. 110, 1913, as changed by C. A. R., 42, 1916.)

1409. No payments will be made to furloughed soldiers without authority from the War Department (A. R. 113, 1913.)

1410. A transfer will take effect on the date of the receipt of the order at the post where the soldier is serving, and a descriptive list showing that date will be forwarded to the commanding officer of the company or detachment to which the soldier is transferred. The actual date of transfer will be stated on the roll upon which the soldier is first paid after transfer. (A. R. 115, 1913.)

1411. When a soldier immediately reenlists after discharge, the reenlistment will be completed on and bear the date of the day following that of discharge. His pay will then be continuous. (A. R. 142, 1913.)

1412. The amount charged against an enlisted man on the pay rolls on account of loss or damage of, or repairs to, Government property shall not exceed the value of the article or cost of repairs; and such charge will only be made on conclusive proof, and never without a survey, if the soldier demand it. He will be informed at the time of signing the pay rolls that his signature will be regarded as an acknowledgment of the justice of the charge. (A. R. 686, 1913.)

1413. Corrections on muster and pay rolls, after muster and before they have been forwarded, will not be made except with the approval of the mustering officer. Retained rolls will not be changed without authority from the War Department. Calculations on the pay roll are made by the quartermaster and copied on the retained roll by the company or detachment commander, who will certify that he witnessed the payment, and will enter thereon the name of the quartermaster. (A. R. 810, 1913.)

1414. In payments to officers and enlisted men, the days of commencement and expiration of service will be included. When service begins on the 31st day of a month, pay will not be allowed for that day. (A. R. 1265, 1913.)

1415. Calculations on the pay rolls are made by the quartermaster and copied on the retained roll by the company or detachment commander, who will certify that he witnessed the payment, and will enter thereon the name of the quartermaster and date of payment. (A. R. 1318, 1913.)

1416. When companies or detachments of troops are absent from their stations for an indefinite period, and funds for their payment can not be sent by express, the rolls will be held and not sent to the quartermaster until the troops reach some point to which it is practicable to send funds. When a command can be mustered and the rolls completed and duly signed by the men, they can be sent to the quartermaster to be made out and held by him until notified where and when the command can be paid. (A. R. 1334, 1913.)

1417. A soldier detained by civil authorities as witness before State court is entitled to pay during such period. (P. M. G., Feb. 20, 1855.)

1418. When a quartermaster has made an incorrect payment to an enlisted man, he will report the fact to the commander of the company in which the man is mustered, who will note the same on the next pay roll, that it may be corrected. (A. R. 1336, 1913.)

1419. Payments to enlisted man will be made on pay rolls except in those cases where entitled to commutation of quarters or commutation of heat and light when payment will be made on descriptive lists. This method of payment may also be used in the cases of enlisted men on detached duty away from their commands at places where there is no commissioned officer available to make the muster for pay, irrespective of whether they are entitled to commutation of quarters, or of heat and light. War Department Form No. 389 will be used in making payment to those enlisted men who are authorized to be paid on their descriptive lists. Payments to discharged soldiers will be made by quartermasters under the provisions of paragraphs 1375-1383, Army Regulations, 1913. (A. R. 1337, 1913, as changed by C. A. R. 28, 1916.)

1420. Upon the application of the governor of any State or Territory furnished with material of war the Secretary of War may, in his discretion, detail one or more enlisted men of the Army to report to the governor of such State or Territory for duty in connection with the Organized Militia. (Sec. 20, act Jan. 21, 1903, amended by act May 27, 1908; 35 Stat., 403.)

1421. The President is hereby authorized to detail for duty at institutions where one or more units of the Reserve Officers' Training Corps are maintained such number of enlisted men, either active or retired or of the Regular Army Reserve, as he may deem necessary. (Sec. 46, act June 3, 1916.)

The Secretary of War is hereby authorized to detail such commissioned and noncommissioned officers of the Army to said schools and colleges, other than those provided for in section forty-five and forty-six of this act, detailing not less than one such officer or noncommissioned officer to each five hundred students under military instruction. (Sec. 56, act June 3, 1916.)

All matters relating to the pay, clothing allowance, subsistence, discharge, reenlistment, death, and desertion of enlisted men detailed for duty with the National Guard under section 36 of the act of Congress approved June 3, 1916, will be administered and determined at the headquarters of the department in which such enlisted men may be serving. The descriptive lists of these men will be kept at department headquarters.

All matters relating to the muster, pay, clothing allowance, subsistence, discharge, reenlistment, furlough to the reserve, death, and desertion of enlisted men detailed for duty at institutions where one or more units of the Reserve Officers' Training Corps are maintained, or at schools and colleges pursuant to section 56 of the act of Congress approved June 3, 1916, will be administered and determined at the headquarters of the department in which such institution, school, or college is located. Their descriptive lists will be kept at department headquarters. Their duties are prescribed in the Reserve Officers' Training Corps Regulations or the regulations governing details of officers and noncommissioned officers to schools and colleges under section 56 of the act of Congress approved June 3, 1916. (A. R. 105, 1913, as changed by C. A. R. 51, 1917.)

1422. In making payments on descriptive lists quartermasters will be held responsible that payment accords with, and has been noted on, the soldier's descriptive list.

NOTE.—Erasures of entries on a descriptive list or descriptive and assignment card are prohibited. All changes made in original entries thereon will be duly authenticated by the signature of the officer making the changes. Under no circumstances will slips of paper be pasted or attached to a descriptive list or descriptive and assignment card. (Cir. 12, W. D., 1910.)

1423. Any enlisted man honorably discharged at the termination of his first or any succeeding enlistment period who reenlists after the expiration of three months shall be regarded as in his second enlistment; and an enlistment shall not be regarded as complete until the soldier shall have made good any time lost during an enlistment period by desertion, or, in the case of enlistments made on or since May 11, 1908, by unauthorized absences exceeding one day, but any soldier who receives an honorable discharge for the convenience of the Government after having served more than half of his enlistment shall be considered as having served an enlistment period within the meaning of the act of May 11, 1908. Any enlisted man of the Army in active service on May 11, 1908, who had a prior service entitling him to reenlisted pay is entitled to credit for one enlistment period on account of such service regardless of whether on that date he was on a status of "entitled to reenlisted pay" or on a status of a certain year of continuous service. (A. R. 1338, 1913.)

1424. Officers and enlisted men in arrest and confinement by the civil authorities will receive no pay for the time of such absence; if released without trial, or after trial and acquittal, their right to pay for the time of such absence is restored. (A. R. 1371, 1913.)

NOTE.—A soldier in the hands of civil authorities who is released without trial on account of performing an act which makes reparation for the offense is not entitled to pay during such absence. (Opn. J. A. G., Sept. 26, 1912; Bull. 20, W. D., 1912.)

If pending the final determination of the case the soldier rejoins his station, he should be paid any arrears of pay due at date of arrest and also from the date of reporting at his station. (J. A. G., Dec. 15, 1908; P. M. G. O. 72740.)

1425. An enlisted man arrested by civil authorities, admitted to bail, and his trial indefinitely postponed, it being apparently not the intention of the authorities to prosecute the case, is entitled to pay from the date of his arrest. (10 Comp., 490, Dec. 22, 1903—case Michael Rose, Navy.)

1426. If the guilt of a soldier arrested by the civil authorities appears conclusively established by some act of his after arrest and before trial, and trial is not held because by that act he made reparation which was accepted, and for that reason he escapes trial, pay does not accrue for the time absent in the hands of the civil authorities. (P. M. G. 97649, Sept. 10, 1912; J. A. G., Sept. 10, 1912; Bull. 20, W. D., 1912; J. A. G., Dec. 9, 1913.)

1427. When the case against a soldier held in confinement by the civil authorities has been *not pressed* his right to pay for the period of his absence in confinement is restored. (J. A. G., Mar. 18, 1909; P. M. G. O. 74603. See par. 1428.)

1428. A soldier arrested and convicted by civil authorities while on furlough, is entitled to pay until expiration of said furlough. (9 Comp., 253, Dec. 12, 1902.)

1429. A soldier discharged by the civil authorities after three trials—the jury failing to agree—is entitled to pay for the time held in confinement, as he was not convicted. (2d Comp., A4532, P. M. G. O., 1892.)

1430. Pay and allowances due a soldier at date he was withdrawn from service by civil authorities can not be disallowed because of conviction of crime by such authority. (2d Comp., Mar. 17, 1879, G. O. 39, 1879; 9 Comp., 249, Dec. 12, 1902.)

1431. A fraudulent contract of enlistment is not void, but voidable only at the option of the Government. The Government, on becoming cognizant of the fraud, may avoid the contract or waive the objection and allow it to stand, in which latter case the accepted service is as legal as that of any other soldier. Where the fraudulent character of an enlistment contract did not become known until after a part of it had been executed, *Held*, that while the same, as to its unexecuted portion, might legally then be avoided and terminated, yet as to the part executed, it was a valid contract. (Dig. J. A. G., 1901, 1413; see also 12 Comp., 320, Nov. 25, 1905—case Chas. Davidson; also 12 Comp., 445, Feb. 6, 1906.)

And a soldier serving in fraudulent enlistment who deserted from the Army, surrendered to the Marine Corps, served sentence for desertion in said corps, returned to military control, was tried and found guilty of fraudulent enlistment, but not guilty of desertion, and sentenced to forfeit a portion of his pay for six months, is entitled to his pay and allowances except during the time he was absent. (Comp., Jan. 31, 1907; P. M. G. O. 50681—case Geo. Logan, C. A.)

1432. Where a soldier fraudulently enlists without a discharge from a prior enlistment, he may be brought to trial for desertion and fraudulent enlistment, or he may be restored to duty without trial and held to serve either the fraudulent enlistment or the one from which he deserted, or both, at the option of the Government. In practice, if he is held to serve only one, he is discharged without honor from the other. (Opin. J. A. G., ed. 1901, par. 1419.)

1433. A soldier discharged for fraudulent enlistment by order of a United States court on habeas corpus proceedings is not entitled to pay, travel pay, or other allowances, although the War Department had been cognizant of the claim of fraud but had held him in service. (13 Comp., 810, May 25, 1907—Navy case.)

1434. It is well settled that an enlisted man whose enlistment is procured by fraud, unless the Government waives the objection and allows the enlistment to stand, is not entitled to any arrears of pay and allowances for the service under the fraudulent enlistment. (12 Comp., 326, Nov. 25, 1905.)

It has, however, been the practice not to charge against amounts subsequently due an enlisted man the sums actually paid him as pay and allowances during a fraudulent enlistment. (12 Comp., 445, Feb. 6, 1906; 14 Comp., 267, Nov. 8, 1907.)

Pay or allowances received by the soldier in a fraudulent enlistment within the limits prescribed by law or regulations for the period of his service may be regarded as an advance of pay to that extent and should not be stopped against amounts subsequently due him. (22 Comp., 538.)

1435. The continuance of an enlisted man in service after the discovery of fraud in his enlistment, without directing trial by court-martial, was a waiver of such fraud, and he is entitled to retain pay received and to receive arrears unpaid. (14 Comp., 267, Nov. 8, 1907.)

1436. Hereafter no officer or enlisted man in active service who shall be absent from duty on account of disease resulting from his own intemperate use of drugs or alcoholic liquors or other misconduct shall receive pay for the period of such absence, the time so absent and the cause thereof to be ascertained under such procedure and regulations as may be prescribed by the Secretary of War. (Act Apr. 27, 1914; 38 Stat., 354.)

The dates given on the pay voucher of an officer, or on the pay roll or final statement of an enlisted man, are inclusive dates, and deduction should be made for both dates. (G. O. 31, W. D. 1912.)

For absence sick involving February 28 or 29 or the 31st day of a 31-day month the same rule applies as stated in paragraphs 1447 and 1448 for absence without leave.

1437. An enlistment shall not be regarded as complete until the soldier shall have made good any time in excess of one day lost by unauthorized absences, or on account of disease resulting from his own intemperate use of drugs or alcoholic liquors or other misconduct, or while in confinement awaiting trial or disposition of his case if the trial results in conviction, or while in confinement under sentence. (Act Apr. 27, 1914; 38 Stat., 354.)

1438. The reviewing authority may suspend the execution of a sentence of dishonorable discharge until the soldier's release from confinement; but the order of suspension may be vacated at any time and the execution of the dishonorable discharge directed by the officer having a general court-martial jurisdiction over the command in which the soldier is held or by the Secretary of War. (Act Apr. 27, 1914; 38 Stat., 354.)

Pay and allowances shall not accrue to a soldier under sentence of dishonorable discharge, during such period as the execution of the sentence of discharge may be suspended under authority of the act of Congress approved April twenty-seventh, nineteen hundred and fourteen. (Act Mar. 4, 1915, 38 Stat., 1045.)

When a sentence provides for forfeiture of all pay and allowances and dishonorable discharge from the service, and the execution of the sentence of dishonorable discharge is suspended by the reviewing authority, but the order of suspension is later vacated and the execution of the dishonorable discharge directed, all pay and allowances due soldier at the time the discharge becomes effective are forfeited. (Comp., Nov. 20, 1914.)

1439. Hereafter the monthly pay of enlisted men of the Army during their first enlistment shall be as follows: Master electricians, master signal electricians, \$75; engineers, \$65; * * * regimental sergeants major, * * * sergeants major senior grade, Coast Artillery, battalion sergeants major of Engineers,

post quartermaster sergeants (now quartermaster sergeants, Quartermaster Corps), post ordnance sergeants, * * * electrician sergeants first class, sergeants first class, Signal Corps, and first sergeants, \$45; battalion sergeants major of Infantry, and Field Artillery, squadron sergeants major, sergeants major, junior grade, Coast Artillery, * * * master gunners, \$40; electrician sergeants second class sergeants of Engineers, Ordnance, and Signal Corps, * * * color sergeants, \$38; sergeants * * * firemen, and cooks, \$30: *Provided*, That mess sergeants shall receive \$6 per month in addition to their pay; corporals of Engineers, Ordnance, Signal Corps, * * * chief mechanics and mechanics, Coast Artillery, \$34; corporals of Cavalry, Artillery, and Infantry, * * * farriers, * * * \$21; * * * privates first class of Engineers, Ordnance, Signal Corps, * * * \$18; privates, Hospital Corps (now Medical Corps), \$16; * * * privates of Cavalry, Artillery, Infantry, Signal Corps, and privates second class, Engineers and Ordnance, \$15. (Act May 11, 1908; 35 Stat., 109.)

For pay of military band (Military Academy): One band sergeant and assistant leader, \$600; twelve enlisted musicians, at \$45 per month, \$6,490; twelve enlisted musicians, at \$36 per month, \$5,184; sixteen enlisted musicians, at \$30 per month, \$5,760; * * *

For pay of field musicians: One sergeant, \$600; * * * (Act of May 28, 1908; 35 Stat., 431.)

Hereafter the monthly pay of enlisted men of certain grades of the Army created in this act shall be as follows, namely: Quartermaster sergeant senior grade, Quartermaster Corps; master hospital sergeant, Medical Department; master engineer senior grade, Corps of Engineers; and band leader, Infantry, Cavalry, Artillery, and Corps of Engineers, \$75; hospital sergeant, Medical Department, and master engineer, junior grade, Corps of Engineers, \$65; sergeant first class, Medical Department, \$50; sergeant first class, Corps of Engineers; regimental supply sergeant, Infantry, Cavalry, Field Artillery, and Corps of Engineers; battalion supply sergeant, Corps of Engineers; and assistant engineer, Coast Artillery Corps, \$45; assistant band leader, Infantry, Cavalry, Artillery, and Corps of Engineers; and sergeant bugler, Infantry, Cavalry, Artillery, and Corps of Engineers, \$40; musician first class, Infantry, Cavalry, Artillery, and Corps of Engineers; supply sergeant, mess sergeant, and stable sergeant, Corps of Engineers; sergeant, Medical Department, \$36; supply sergeant, Infantry, Cavalry, and Artillery; mess sergeant, Infantry, Cavalry, and Artillery; cook, Medical Department; horseholder, Infantry, Cavalry, Artillery, Corps of Engineers, Signal Corps, and Medical Department; stable sergeant, Infantry and Cavalry; radio sergeant, Coast Artillery Corps; and musicians second class, Infantry, Cavalry, Artillery, and Corps of Engineers, \$30; musician third class, Infantry, Cavalry, Artillery, and Corps of Engineers; corporal, Medical Department, \$24; saddler, Infantry, Cavalry, Field Artillery, Corps of Engineers, and Medical Department; mechanic, Infantry, Cavalry, and Field Artillery, and Medical Department; farrier, Medical Department; and wagoner, Infantry, Field Artillery, and Corps of Engineers, \$21; private first class, Infantry, Cavalry, Artillery, and Medical Department, \$18; private, Medical Department, and bugler, \$15. Nothing herein contained shall operate to reduce the pay or allowances now authorized by law for any grade of enlisted men of the Army. (Sec. 28, Act June 3, 1916.)

1440. The enlisted men of the Quartermaster Corps shall receive the same pay and allowances as enlisted men of corresponding grades in the Signal Corps. (A. R. 1009, 1913, as changed by C. A. R. 34; 38 Stat., 355.)

1441. An enlisted man "captured by the enemy shall be entitled to receive during his captivity, notwithstanding the expiration of his term of service, the same pay and allowances to which he may be entitled while in actual service of the United States." (R. S., 1288.)

1442. A commanding officer is not authorized to withhold a soldier's pay on the theory that, if paid, he would probably desert. (Cir. 14, A. G. O., 1890.)

1443. A soldier waiting result of trial will not be paid before the result is known. (A. R. 970, 1913.)

Absence Without Leave.

1444. An enlisted man who absents himself from his post or company without authority will forfeit all pay and allowances thereafter accruing until the date of his return to military control, and will be required to make good the time lost by such absence. The period of such absence will not be regarded as service in the computation of continuous-service pay under the laws existing prior to the act of Congress approved May 11, 1908, or for retirement. Should the soldier not return, or not be apprehended, his desertion will date from the commencement of the unauthorized absence. An absence without leave of less than one day will not be noted upon the muster rolls. (A. R. 132, 1913, as changed by C. A. R. 35, 1915.)

1445. The provisions of paragraph 132, Army Regulations, do not contemplate that an absence without leave of less than 24 consecutive hours will be noted on pay rolls; but should such an absence be noted the quartermaster will make no deduction of pay therefor, regardless of whether the unauthorized absence of less than 24 hours is in one day or covers parts of two days. Neither fractional parts of a day, nor the sum total of such fractional periods of absence during the time covered by the pay roll, should be considered in making deduction from pay for absence without leave. (See 12 Comp., 309, Nov. 18, 1906.)

1446. An enlisted man forfeits his pay and allowances during the period of an absence without leave, as provided in Army Regulations. During such absence he renders no service and therefore earns neither pay nor allowances. The forfeiture is thus by operation of law and accrues independently of the result of a trial for the military offense involved in the unauthorized absence. (Par. 378, Dig. Op., J. A. G., 1901.)

1447. *Provided*, That for one day's unauthorized absence on the 31st day of any calendar month one day's pay shall be forfeited. (Acts June 12 and 30, 1906 (24 Stat., 248, 763); G. O. 115, 135, 1906; 17 Comp., 929.)

Unauthorized absence on the 31st day of a month results in the loss of one day's pay. (A. R. 651, 1913.)

Only when the unauthorized absence commences on the 31st day of a 31-day month will one day's pay be forfeited for the 31st day. (20 Comp., 867.)

1448. The time absent without leave in each calendar month will be computed separately, deducting one month's time or pay for an absence of an entire calendar month, regardless of the number of days in the month. One-thirtieth of the monthly compensation should be deducted for each actual day of absence without leave when the absence covers fractional parts of months. (13 Comp., 207, Sept. 10, 1906.)

In computing time of absence without leave, the day of departure is a day of absence and the day of return a day of duty, without regard to hours. (14 Comp., 29, July 26, 1907.)

Where the dates are stated as "inclusive" both will be computed as days of absence. P. M. G. O., June 22, 1896.)

Absent without leave on February 28, deduct for 3 days.

Absent without leave on February 29, deduct for 2 days.

Absent without leave on 30th and 31st of a 31-day month, deduct for 1 day; 29th and 31st, 2 days.

Absent without leave on 31st of a 31-day month, deduct for 1 day.

Absent without leave on 30th, 31st, and 1st day of following month, deduct for 2 days.

Absent without leave on 31st and 1st day of following month, deduct for 2 days. (20 Comp., 772, 867.)

1449. A. R. 132, 1913, is applicable to a man absent in the hands of civil authorities if he is convicted in the civil court. (Cir. 21, W. D., 1909.)

1450. When the time of absence without leave pertains to the period for which payment is being made the pay therefor will not be included in the amount due. Pay for time absent without leave pertaining to a prior period not previously deducted represents an overpayment and should be treated as a stoppage.

The principle of this paragraph applies to absence from duty on account of disease resulting from the intemperate use of drugs or alcoholic liquors or other misconduct, regulated in General Order 31, War Department, 1912.

Additional Pay.

1451. Hereafter enlisted men now qualified or hereafter qualifying as marksmen shall receive \$2 per month; as sharpshooters, \$3 per month; as expert riflemen, \$5 per month; as second-class gunners, \$2 per month; as first-class gunners, \$3 per month; as gun pointers, gun commanders, observers second class, chief planters, and chief loaders, \$7 per month; as plotters, observers first class, and casemate electricians, \$9 per month, all in addition to their pay under such regulations as the Secretary of War may prescribe, but no enlisted man shall receive at the same time additional pay for more than one of the classifications named. (Act May 11, 1908 (35 Stat., 110); see A. R. 1343, 1344, and 1345, 1913.)

Coxswains shall receive \$9 per month in addition to the pay of their grade. (Act June 3, 1916.)

1452. An enlisted man who qualifies hereafter as an expert rifleman is entitled to \$5 a month, as a sharpshooter to \$3 a month, and as a marksman to \$2 a month, in addition to his pay, from the date of qualification until the next opportunity to requalify, or for one year if no opportunity for requalification is presented within that year, provided that during that time he does not attain a higher qualification and that he continues to be a member of an organization armed with the rifle, in which qualification is authorized, or reenlists in such organization within three months from date of discharge therefrom. This provision applies also to a soldier who reenlists within three months after receiving an honorable discharge from the Marine Corps while holding a qualification as expert rifleman, sharpshooter, or marksman therein.

All enlisted men of a regiment of infantry, cavalry, or engineers, and of a mounted battalion of engineers, who are required or authorized to fire the known-distance practice under the provisions of paragraph 89, Small Arms Firing Manual, 1913, are members of an organization armed with the rifle within the meaning of this paragraph.

The fact of qualification will be published in orders issued by commanders empowered by regulations to issue orders for the appointment and promotion of noncommissioned officers, or in exceptional cases by higher commanders, upon receipt of properly authenticated evidence as to qualification; such orders will give the date of actual qualification from which the soldier is entitled to the additional pay.

Notation will be made on the pay rolls as follows: The first roll on which the soldier is mustered for and paid the additional pay will give the date of actual qualification and the number, date, and source of the order in which such qualification is announced. Subsequent rolls will set forth the date of original qualification, thus: "Expert rifleman, May 15, 1915." In case of failure to requalify during the next regular season or within one year, the last roll on which an enlisted man is entitled to additional pay should show the date on which qualification ceases.

Qualification can not be made in the Coast Artillery Corps nor in bands of any arm.

In case the soldier is discharged before his qualification has been published in orders, notation will be made on the final statement of the fact and date of qualification and that orders announcing such qualification have not been received. Such notation will authorize the payment of the amount due the soldier as additional pay; and if such additional pay is due for a period prior to the date to which last paid, that fact must be shown.

Except in case of urgent necessity, a furlough will not be granted to a soldier during the regular season of target practice. (A. R. 1345, 1913, as changed by C. A. R. 47, 1916.)

1453. Enlisted men, Philippine Scouts, qualifying as expert riflemen, are entitled to \$1.50 a month, those qualifying as sharpshooters to \$1 a month, and those qualifying as marksmen to \$0.50 a month, in addition to their pay, for the same periods and subject to the same conditions prescribed in paragraph 1345, Army Regulations, 1913, for additional pay of enlisted members of other organizations armed with the rifle in which qualification is authorized. (A. R. 1345 $\frac{1}{2}$, 1913.)

1454. Those who can not qualify for additional pay as expert riflemen, sharpshooters, or marksmen are men of the post noncommissioned staff, Quartermaster Corps, Medical Department, ordnance detachments, Field and Coast Artillery, bandmen of all arms of service, general service detachments (including recruiting parties), prison guard companies, Army service school detachments, and Signal Corps.

1455. Enlisted men transferred from the line of the Army to the Quartermaster Corps, the Medical Department, and the service school detachments will not be considered as transferred for the convenience of the Government, and are not therefore entitled to increased pay for marksmanship from date of transfer. (G. O. 30, 1913.)

Enlisted men restored to duty under Revised Statutes, 1362, who have qualified for additional pay under Army Regulations, 1343, 1344, and 1345, 1913, are not entitled to additional pay for marksmanship for qualifications previously attained. (Sec. War, June 28, 1915; 2299564, A. G. O.)

1456. When a first or second class gunner, expert rifleman, sharpshooter, or marksman is about to be discharged or transferred, his commanding officer will enter on his discharge certificate (or descriptive list in case of transfer) the date and grade of qualification, and number, date, and source of order announcing same. (Cir. 83, W. D., 1908.)

1457. An enlisted man who qualifies hereafter as gunner in the Field Artillery is entitled to \$3 a month if he be a first-class gunner and \$2 a month if he be a second-class gunner, in addition to his pay, from the date of qualification until the next opportunity to requalify, or for one year if no opportunity for requalification is presented within that year, provided that during that time he does not attain a higher qualification and that he continues to be a member of the Field Artillery or reenlists in that branch of the service within three months from date of discharge therefrom.

The fact of qualification will be published in department orders, which will give the date of actual qualification from which the soldier is entitled to the additional pay.

Notation will be made on the pay rolls as follows: The first roll on which the soldier is mustered for and paid the additional pay will give the date of actual qualification and the number, date, and source of the order in which such qualification is announced. Subsequent rolls will set forth the date of original qualification, thus: "First-class gunner, May 15, 1915." In case of failure to requalify during the next regular annual gunners' examination or within one year the last roll on which an enlisted man is entitled to additional pay should show the date on which qualification ceases.

In case the soldier is discharged before his qualification has been published in orders, notation will be made on the final statement of the fact and date of qualification and that orders announcing such qualification have not been received. Such notation will authorize the payment of the amount due the soldier as additional pay; and if such additional pay is due for a period prior to the date to which last paid that fact must be shown.

Except in case of urgent necessity a furlough will not be granted to a soldier when his absence would prevent him from being examined at the regular gunners' examination. (A. R. 1344, 1913, as changed by C. A. R. 43, 1916.)

1458. Enlisted men of the Artillery, not belonging to companies or batteries, are authorized to take the gunners' examination and upon qualification are entitled to the additional pay provided by law for gunners. For purpose of examination and qualification such men shall be attached to convenient organizations, and in all matters pertaining to the examination shall be governed by existing orders, as are the men of the organization to which they are attached. (G. O. 198, 1905.)

1459. An enlisted man who qualifies hereafter as gunner in the Coast Artillery Corps is entitled to \$3 a month if he be a first-class gunner and \$2 a month if he be a second-class gunner, in addition to his pay, from the date of qualification until the next opportunity to requalify, or for one year if no opportunity for requalification is presented within that year, provided that during that time he does not attain a higher qualification and that he continues to be a member of the Coast Artillery Corps or reenlists in that branch of the service within three months from date of discharge therefrom.

The fact of qualification will be published in coast defense command orders, which will give the date of actual qualification from which the soldier is entitled to the additional pay.

Notation will be made on the pay rolls as follows: The first roll on which the soldier is mustered for and paid the additional pay will give the date of actual qualification, and the number, date, and source of the order in which such qualification is announced. Subsequent rolls will set forth the date of original qualification, thus: "First-class gunner, May 15, 1915." In case of failure to requalify during the next regular annual gunners' examination, or within one year, the last roll on which an enlisted man is entitled to additional pay should show the date on which qualification ceases.

In case the soldier is discharged before his qualification has been published in orders, notation will be made on the final statement of the fact and date of qualification and that orders announcing such qualification have not been received. Such notation will authorize the payment of the amount due the soldier as additional pay; and if such additional pay is due for a period prior to the date to which last paid that fact must be shown.

Except in case of urgent necessity a furlough will not be granted to a soldier when his absence would prevent him from being examined at the regular gunners' examination.

An enlisted man of the Coast Artillery qualified and rated as a plotter, an observer, first class, a case-mament electrician, or a coxswain is entitled to \$9 a month, and as a gun pointer, gun commander, observer, second class, chief planter, or chief loader to \$7 a month, in addition to his pay.

The first pay roll on which a soldier is mustered for additional pay by reason of having been appointed to a rated position will set forth the date of such appointment, and the number, date, and source of the

order announcing the same. Subsequent rolls will simply show the rated position held as "planter," "chief loader," and when disrated the date thereof will be given. If disrated before his appointment expires by limitation, he reverts to a status of being entitled to pay as first-class gunner, and remarks should be entered on the pay rolls as herein provided for first-class gunners.

No enlisted man shall receive at the same time additional pay for more than one of the classifications named in this paragraph and in paragraphs 1344 and 1345, Army Regulations, 1913. (A. R. 1343, 1912, as changed by C. A. R. 43, 1915.)

1460. Only a sergeant, corporal, or private who is a first-class gunner shall be eligible for rating as plotter, observer first class, casemate electrician, gun pointer, gun commander, observer second class, chief planter or chief loader, and while holding one of these ratings he shall be required to requalify as first-class gunner at the prescribed intervals. In case of disrating he will revert to the pay of first-class gunner. If his qualification as first-class gunner lapses he is thereby disrated and on requalification must be again rated.

The date of rating or disrating will be the date of the order of the coast-defense commander announcing such rating or disrating. When a man is discharged and reenlisted on the day following, his rating will be considered continuous if an order announcing that fact is issued by the authority authorized to make such rating; the date, number, and source of the order to be noted on muster and pay rolls, and the man will be entitled to additional pay from date of reenlistment. (See G. O. 22 and 45, 1914.)

An enlisted man holding an artillery rating "will not be detailed as mess sergeant or on extra duty, nor on special duty except when in the performance of such special duty he is under the immediate orders of his company commander." (G. O. 45, 1914.)

1461. Coxswains shall receive \$9 per month in addition to the pay of their grade. (Sec. 20, act June 3, 1916.)

1462. Desertion does not operate to annul a qualification in gunnery or marksmanship. (Sec. War, Nov. 14, 1906; P. M. G. O., 58698.)

A qualification in gunnery or marksmanship attained in a fraudulent enlistment is nullified if the fraudulent contract of enlistment is voided by the Government. (P. M. G. O., Dec. 8, 1909.)

1463. In organizations in which the grade of mess sergeant is created by the act of Congress approved June 3, 1916, the men holding the grade of mess sergeant are entitled only to pay established for that grade. The arms of the service for which the act cited makes provision for mess sergeants are not entitled to have additional mess sergeants assigned or detailed thereto.

In the arms of the service for which the grade of mess sergeant is not provided men detailed as mess sergeants are entitled to the pay of the grades actually held and \$6 per month additional pay under the act of Congress approved May 11, 1908. Detail of a mess sergeant is authorized, in addition, for each regularly established separate detachment mess of enlisted men, whether of the line or staff corps, but no mess sergeants will be detailed for a detachment when the number of men habitually messed is less than 26, except upon special authority of the Secretary of War in each case. When the pay roll on which a soldier is mustered for additional pay as mess sergeant for a separate detachment mess does not on its face show that the number messed is 26 or more, no payment will be made for additional pay as mess sergeant unless the roll contains notation that the number of men habitually messed is not less than 25 or that the mess sergeant has been specially authorized by the Secretary of War. Mess sergeants in organizations not having the grade of mess sergeant will be detailed by the officer in immediate command of the company or detachment. Mess sergeants may be detailed from the grade of sergeant first class, Medical Department, but only by special authority of the Surgeon General in each individual case, granted after consideration of evidence showing that such detail is necessary and for the best interests of the service. When organizations not having the grade of mess sergeant or detachments are merged into a general mess, mess sergeants will not be detailed. (A. R. 1346, 1912, as changed by C. A. R., 51, 1917.)

1464. When the special authority of the Secretary of War or the Surgeon General is a necessary prerequisite to the detail of a soldier as mess sergeant, the additional pay can not accrue from a date prior to that of assumption of duty following a detail made pursuant to such special authority. (Comp., Feb. 12, 1912.)

1465. The \$6 per month provided for mess sergeant is "additional pay" and does not accrue to a soldier while he is absent from the performance of duty as mess sergeant by reason of being on furlough. (P. M. G. O., Nov. 4, 1909, 79255.)

He is, however, entitled to the increased pay while absent from duty because of sickness contracted in the line of duty. (P. M. G. O., 86601.)

1466. First sergeants and color sergeants are not eligible to detail as mess sergeant. (P. M. G. O., Feb. 15 and 25, 1908, 73970 and 74162.)

1467. * * * That twelve enlisted men at a time shall, in the discretion of the officer in command of the aviation section, be instructed in the art of flying. * * *

Each aviation enlisted man, while on duty that requires him to participate regularly and frequently in aerial flights, or while holding the rating of aviation mechanician, shall receive an increase of fifty per centum in his pay. * * * (Act July 18, 1914; 38 Stat., 514.)

An enlisted man of the aviation section of the Signal Corps announced in special orders with the rating of aviation mechanician, or as on duty requiring him to participate regularly and frequently in aerial flights, under the terms of the act of Congress approved July 18, 1914, is entitled to the additional pay authorized by such act. For troops serving in the Hawaiian and Philippine Department's such special

orders will be issued by department commanders; for those serving in the Panama Canal Zone, by the commanding general of the troops there; for all others, by the War Department. The following conditions will govern:

The order will specify the date on which the rating became effective or the duty to participate regularly and frequently in aerial flights commenced, and a subsequent order the date on which such rating or duty terminated.

The following notations will be made on the first pay rolls on which the names of such men appear: "Due soldier 50 per cent increase from —, 191—; rated as aviation mechanic —, 191—, per paragraph —, S. O. No. —, W. D., 191—"; or, "Due soldier 50 per cent increase from —, 191—; on duty requiring him to participate regularly and frequently in aerial flights per paragraph —, S. O. No. —, W. D. 191—."

The following notations will be made on subsequent pay rolls as long as such rating and additional pay are authorized: "Due soldier 50 per cent increase, aviation mechanic"; or, "Due soldier 50 per cent increase, aerial flyer."

When an enlisted man ceases to be entitled to rating or additional pay, notation of the date when such rating or additional pay terminated and of the number, source, and date of the order announcing such termination will be made on the proper pay roll.

When an enlisted man reenlists on the day following the day of his discharge his rating or additional pay will be continued in force as long as his duty warrants such rating, or additional pay under the terms of the act of July 18, 1914.

It is the duty of the commander of an aviation station or aeronautical organization in the field to recommend the issue of orders announcing the commencement and termination of rating or additional pay of enlisted men of his command. No enlisted man will be continued on such duty except as authorized by the act of July 18, 1914. (A. R. 1342, added by C. A. R. 51, 1917.)

An aviation mechanic while holding that rating is entitled to increased pay provided by act of July 18, 1914, while on furlough. (Op. J. A. G., June 23, 1916.)

Bonus for Reenlistment.

1468. Hereafter any private soldier, musician, or trumpeter honorably discharged at the termination of his first enlistment who reenlists within three months of the date of said discharge shall, upon such reenlistment, receive an amount equal to three months' pay at the rate he was receiving at the time of his discharge. (Act May 11, 1908 (35 Stat., 110); G. O. 80, 1908.)

1469. The three months' pay includes all pay he was receiving at the time of his discharge, such as foreign service increase, additional pay for marksmanship, gunner, extra-duty or special ratings in the Coast Artillery Corps. (See 14 Comp., 859 and 866, June 8 and 11, 1908; Cir. 52 and 57, W. D., 1908.)

The 40 cents per day payable to an Indian scout for use and risk of horse and equipments being an allowance, and not pay, is not included in the amount payable as bonus. (8 Comp., 759.)

NOTE.—The appointment of a corporal or sergeant at recruiting stations, as provided by the act of February 2, 1901 (par. 1538), does not confer upon him the noncommissioned office of a sergeant or corporal, but only the rank, pay, and allowances of the noncommissioned grade, and in contemplation of said act he remains a private and is therefore not deprived of a right to receive the bonus of three months' pay. The rate of the bonus is the rate of pay which was actually being received at the date of discharge. (Comp., July 30, 1910—Marine Corps case; P. M. G. O., 84267; G. O. 157, W. D., 1910.)

1470. The bonus received by a private soldier upon first reenlistment includes any extra-duty pay that the man was receiving upon discharge, and no deduction should be made for Sundays and legal holidays. (Comp., May 13, 1911; Memo. 123, Bu. S. & A., Navy Dept.)

But extra-duty pay is not included in the three months' bonus, nor in the six months' gratuity to be paid to a beneficiary, in the case of an enlisted man regularly detailed on extra duty unless he was actually in receipt of extra-duty pay on the day on which he was discharged or died, it being immaterial whether pay was not due for that day by reason of illness, furlough, or Sunday, or holiday. (17 Comp., 328; Comp., Jan. 2, 1912; P. M. G. O., 92398.)

1471. A soldier discharged for the convenience of the Government subsequent to May 11, 1908, after having completed more than half of his first enlistment period, is to be viewed as having been discharged at the termination of his first enlistment. (P. M. G. O., July 1, 1908, 63603.)

A soldier inadvertently discharged at end of first enlistment period without having made good time lost by unauthorized absence is viewed as discharged at the termination of his first enlistment for the convenience of the Government and is entitled to bonus. (J. A. G., Sept. 18, 1911; P. M. G., 91573.)

1472. An enlisted man of the Marine Corps honorably discharged as a private at the expiration of his first enlistment of four years subsequent to May 11, 1908, and who enlists in the Army within three months, is entitled under the act of May 11, 1908, to receive the three months' pay as provided by said act. He is entitled to the bonus at the rate he was receiving at date of his discharge. (15 Comp., 97, Aug. 21, 1908.)

If discharged prior to May 11, 1908, and enlisted after the passage of the act, but within three months of discharge, is entitled to the bonus. (See 15 Comp., 339, Nov. 8, 1908.)

A private or musician of the Marine Corps discharged after serving more than three years of an enlistment "to serve during minority," is entitled on reenlisting within three months from date of discharge to the bonus at the rate he was properly receiving at time of discharge. (Comp., Jan. 23, 1909—Marine Corps case.)

An enlisted man of the Marine Corps who is awarded a good-conduct medal at the expiration of his first enlistment is not entitled to pay thereunder for the day of his discharge, and pay for this medal should not be included in computing the bonus upon reenlisting in the Army within three months after date of discharge. (17 Comp., 128, Aug. 24, 1910.)

By Express or Registered Mail.

1473. The Secretary of War is also authorized to arrange for the payment of the enlisted men serving at posts or places where no quartermaster is on duty, by check or by currency, to be sent to them by mail or express, at the expense and risk of the United States. (Act Feb. 27, 1893; 27 Stat., 479.)

1474. If the payment is not to be made by the quartermaster in person, the commanding officer, when forwarding the rolls, will furnish the quartermaster with the name, rank, etc., of the officer designated to see that the men of the command are paid, and at the same time will state what part of the pay can conveniently be received by the men in individual checks and cashed at or near the post without discount, and whether it is desired that the checks be sent by mail or by express. The remainder of the pay will be sent in envelopes. (A. R. 1320, 1913.)

1475. The checks, when not sent by mail, and the money for each organization will be inclosed in separate packages properly marked, and the whole will be consolidated into one package and forwarded by express to the post commander. One of each of the company or detachmant rolls, extended to show the amounts to be paid, will be returned to the commanding officer and by him sent to the proper company commanders. (A. R. 1321, 1913.)

1476. The quartermaster, in the presence of at least one witness, will personally place in each envelope the exact amount of money due the soldier, seal the same, see that the name of the soldier and amount inclosed are marked on the envelope, and that the individual checks and the sealed envelopes are inclosed in one sealed package, upon the outside of which will be indorsed—

1. Name of the organization.
2. Number of checks inclosed.
3. Number of sealed envelopes inclosed.
4. Total amount of pay due and remitted, less deposits..... \$.....
 - a. By check..... \$.....
 - b. By currency..... \$.....
5. Signature of the quartermaster.

All the packages containing checks and sealed envelopes for the several organizations, completed and indorsed as above, will be made up into one parcel and sealed by the quartermaster. Upon the outside will be marked the name and address of the post or other command and the names of the subordinate organizations for which pay is therein remitted, and the quartermaster will append thereto his signature. (A. R. 1322, 1913.)

1477. The consolidated package of funds for the payment of troops marked and addressed to the commanding officer of the post where the troops are stationed, as prescribed in A. R. 1322, 1913, will be forwarded by express to its destination.

The following are specimen indorsements:

FOR THE COMMANDING OFFICER, FORT LEAVEN-
WORTH, KANS.

Contents of this package.

The pay, less deposits, due for month of September, 1896, for—

N. C. O. and band, 20th Infantry.

Co. A,	"	"
" B,	"	"
" C,	"	"
" D,	"	"
" E,	"	"
" F,	"	"
" G,	"	"
" H,	"	"

Troop A, 6th Cavalry.

" B,	"	"
" C,	"	"
" D,	"	"

Hospital Corps Detachment.

Post N. C. Staff.

In making up the contents of this package the provisions of paragraph 1322, A. R., 1913, have been complied with.

JOHN SMITH,
Major, Quartermaster Corps.

PAY FOR TROOP F, 8TH CAVALRY, SEPTEMBER 1896.

Contents.

43 sealed envelopes.....	\$1,000.00
17 checks.....	563.18
60 remittances.....	\$1,563.18

JOHN SMITH,

Major, Quartermaster Corps.

PRIVATE JOSEPH THOMPSON, Co. A, 20TH INFANTRY.

Contents.

\$14.75 in currency.

(A. R. 1323, 1913.)

1478. At places beyond express delivery the post commander, when notified by the quartermaster that funds sent by express are to be expected, will send an officer with a suitable escort to receipt for the express package and convey the funds to the post. The name of the officer authorized to receipt for the package will previously have been reported to the quartermaster. (A. R. 1324, 1913.)

1479. When the express package is received at the post it will be opened in the presence of witnesses by the commanding officer, who will observe the condition of the seals, verify the number of company and detachment packages, and see that the marking upon them conforms to these instructions. The separate sealed packages containing the pay for the several companies and detachments will then be delivered to the officer designated to pay the command, for distribution, which will be made as soon as practicable thereafter; but in no case will such distribution be deferred more than 24 hours. The commanding officer will be responsible for the safe-keeping of the packages of funds from the time of their receipt at the post until they have been thus turned over for distribution. (A. R. 1325, 1913.)

1480. When a company or detachment is paraded for pay, the officer designated to pay the command will open the package containing the pay for that company or detachment in the presence of at least one witness, who shall be a commissioned officer; or, in the absence of a commissioned officer, the verification and delivery may be witnessed by a contract surgeon. The number of checks in the package and the number of sealed envelopes purporting to contain the pay of individual soldiers will be counted, and the agreement of this number with the record made by the quartermaster upon the wrapper will be verified by both officers, and the amount marked on the sealed envelope as the pay due each man will be verified by comparison with the pay roll before the distribution begins. As each man's name is called the check drawn to his order will be given to him, or the envelope bearing the man's name will be opened, its contents verified by comparison with the marks on the envelope or with the pay roll, and the money handed to the soldier by said officer, all in presence and under the personal observation of the officer designated to witness the payment. (A. R. 1326, 1913.)

1481. Should there be a deficiency it will be so certified on the roll by the paying and verifying officers, and the envelope will be resealed without taking anything from it, and returned to the quartermaster unless the amount should be offset by finding a surplus in another envelope. Should there be an excess the surplus will be returned to the quartermaster. In each case a statement of the facts, with appropriate certificates, will be sent to the quartermaster by the commanding officer. (A. R. 1327, 1913.)

1482. In case of error or informality a statement of the facts as found to exist will be immediately indorsed upon the envelope or wrapper, as the case may be, and the officers present will certify to the correctness of the statement and lay the same before the commanding officer. (A. R. 1328, 1913.)

1483. The copy of the pay roll of each organization, which the quartermaster is required by paragraph 1321, Army Regulations, 1913, to return to the post, will be reforwarded to the quartermaster by the commanding officer without delay after the payment is completed. (A. R. 1329, 1913.)

1484. Should any error or informality be discovered in a check it will be returned to the quartermaster, who will correct the same and return it with the least practicable delay. The roll will be returned to the quartermaster after payment of the company with a note thereon, verified by the witnessing officer, stating the facts as to the erroneous check. The receipt of the corrected check will be certified by the company commander to the quartermaster, who will file such certificate with the pay rolls. (A. R. 1330, 1913.)

1485. Should the bank or person who cashes the individual check so desire, the company commander will certify to the correctness of the indorsements made by his men upon their respective checks. (A. R. 1331, 1913.)

1486. An officer commanding a company or detachment at the time of payment will sign the prescribed certificate as to witnessing the payment printed on the pay roll, and, when requested to do so by the quartermaster, will certify that the quartermaster's retained roll is a true copy of the roll upon which payment was made. (A. R. 1332, 1913.)

1487. Should a soldier die or desert in the interval between the signing of the pay roll and the receipt of the money at the post from the quartermaster, the check or cash will be returned immediately to the quartermaster by the company or detachment commander, the cash by express, through the Quar-

master Corps, the check by registered mail; and a note of explanation stating the fact of nonpayment and return of the check or money will be made on the roll, and verified by the signature of the witnessing officer. The same course will be pursued should a soldier decline to receive his pay, or if for any reason it should be impracticable to deliver it to him in person. When a quartermaster has had money returned to him in such cases he will not cancel the signature of the soldier on the roll, but will mark "Not paid" opposite the signature.

Should it appear from the pay rolls submitted to the quartermaster that the term of any soldier thereon will expire and he be discharged before the pay rolls and money can be received back at the post, the quartermaster will ignore the man's account and mark "Not paid" in the "Total paid" column, and the company commander in preparing such soldier's final statement will note thereon the date of the last actual payment and not the date of expiration of the muster period for which he has signed the roll. (A. R. 1333, 1913.)

1488. In cases where the rolls have been sent to the quartermaster and the troops are sent away from their station before the receipt of funds for their payment, post commanders will not hold the money at their discretion, but will return the rolls and the money to the quartermaster unless payment can be made within a reasonable time, not exceeding three days. (A. R. 1334, 1913.)

1489. Deposits may be made in the usual manner, the amount to be deposited being reported to the quartermaster by letter forwarded with the rolls, the soldier's deposit book being also forwarded therewith. When it is known that the payment will be made by check and the rolls are forwarded without signatures an order directing deposit of the desired amount of pay, signed by the soldier and witnessed by the company or detachment commander, will accompany the rolls. Should a man desire to deposit a sum greater than his pay his company commander will see that a proper check, postal order, or express order accompanies his deposit book; if neither check nor order can be obtained the company commander will send the money by registered mail at public expense, verifying the amount and reporting it in a separate communication to the quartermaster. Deposit books will be returned to the company commander properly filled in for attestation. (A. R. 1335, 1913.)

1490. Money sent to an officer for delivery to a soldier who deserts before its receipt can not be used by the officer to settle the soldier's debts. (Dig. Comp. 1902, p. 127.)

Where a soldier absent from the pay table has requested his company commander to draw his pay and pay his indebtedness to the post exchange, or other Government instrumentality, the entire pay is to be viewed as constructively delivered to the soldier, and the balance after paying the indebtedness mentioned should, in case of the soldier's desertion subsequent to the date the company was paid, be treated as cash effects of the soldier. (Op. J. A. G., Feb. 13, 1907.)

In the absence of a request by the soldier that the company commander draw his pay, the pay if drawn may be used to pay his indebtedness to a Government instrumentality, but the balance above the indebtedness to such instrumentalities should be returned to the quartermaster as undrawn, forfeited pay. (Op. J. A. G., Oct. 12, 1909; P. M. G. O. 77503 and 97375.)

Certificate of Merit.

1491. A certificate of merit granted to an enlisted man for distinguished service shall entitle him, from the date of such service, to additional pay at the rate of \$2 per month while he is in the military service, although such service may not be continuous. (R. S., 1285, amended by act Feb. 9, 1891 (26 Stat., 737); G. O., 19, 1891.)

The above is payable during military service, whether as an officer or enlisted man (7 Comp., 550, Mar. 19, 1901), and is payable in full, whether on the active or retired list (8 Comp., 405, Dec. 14, 1901), or on half pay on leave (Comp., Jan. 23, 1911).

NOTE.—The holder of a medal of honor is not entitled to additional pay therefor.

1492. If the recommendation for the granting of a certificate of merit to a soldier is made prior to his discharge the granting of the certificate after his discharge is authorized and he is entitled to the additional pay thereunder. (9 Comp., 160, Oct. 24, 1902—case Sergt. Hamilton.)

NOTE.—Payable by the auditor only.

1493. A certificate of merit granted to an enlisted man for distinguished service entitles him, from the date of such service, to additional pay at the rate of \$2 a month during military service, whether as an enlisted man or as an officer, although such service may not be continuous, and is payable in full to a retired enlisted man. (A. R. 1341, 1913.)

United States Disciplinary Barracks Guard.

1494. Enlisted men assigned to duty as guards or with disciplinary organizations at the United States Disciplinary Barracks, or a branch thereof, whether originally detached from another organization or enlisted for the purpose, shall be carried only on the rolls of the organization at the barracks to which they pertain. Hereafter, enlisted men detailed from other organizations for duty at a disciplinary barracks will be dropped by the organization from which detailed, as transferred. The commandant shall appoint and issue warrants to such noncommissioned officers as are authorized for the guard and disciplinary organizations duly maintained at the barracks. One guard at each barracks shall be appointed and shall have the rank, pay, and allowances of a battalion sergeant major. An additional battalion sergeant major is authorized for each disciplinary battalion.

The existing companies of United States Disciplinary Barracks Guards, the First, Second, Third, and Fourth Companies, will each be maintained at the enlisted strength and with the enlisted organization provided for a company of Infantry in battalion. (Sec. 17, act approved June 3, 1916.)

In lieu of the guards and overseers heretofore authorized for the Atlantic Branch, United States Disciplinary Barracks, Fort Jay, N. Y., the following guard company, to be designated Fifth Company, United States Disciplinary Barracks Guards, is authorized and will be maintained:

First sergeant.....	1
Supply sergeant.....	1
Sergeants.....	4
Corporals.....	6
Cooks.....	2
Buglers.....	2
Mechanic.....	1
Privates, first-class.....	12
Privates.....	36
Total.....	65

Medical attendance will be furnished as heretofore from the post of Fort Jay. (G. O. 29, W. D., 1916.)

1495. General prisoners confined in the United States Disciplinary Barracks and branches thereof, under sentence for purely military offenses alone, whose record and conduct are such as to entitle them to the privilege, will be afforded an opportunity to receive a special course in military training during a portion of the time that otherwise would be devoted to hard labor. To that end the following disciplinary organizations at these barracks are hereby authorized:

At the United States Disciplinary Barracks, Fort Leavenworth, Kans.: First Disciplinary Band; First, Second, Third, and Fourth Disciplinary Companies.

At the Pacific Branch, United States Disciplinary Barracks, Alcatraz, Cal.: Second Disciplinary Band; Fifth, Sixth, Seventh, and Eighth Disciplinary Companies.

At the Atlantic Branch, United States Disciplinary Barracks, Fort Jay, N. Y.: Third Disciplinary Band; Ninth Disciplinary Company.

Except in particular cases in which the commandant of the barracks deems such enrollment unwise, all general prisoners of the first conduct class confined therein under sentence for purely military offenses alone will be enrolled in disciplinary organizations, but no such general prisoner shall in any case be excluded from enrollment in a disciplinary organization, or from regular participation in the course in military instruction, because his services may be regarded as desirable or necessary elsewhere.

Details of organization:

DISCIPLINARY BAND.

Enlisted men.—One band leader, one assistant band leader, two band sergeants, and two band corporals.
General prisoners.—Twenty-one under instruction as privates.

DISCIPLINARY COMPANY.

Officers.—One captain or first lieutenant detailed as company commander and one lieutenant detailed for duty with the company.

Enlisted men.—One first sergeant, one mess sergeant, one supply sergeant, and six sergeants.

General prisoners.—Under instruction: Eleven as squad leaders, 2 as cooks, 2 as buglers, 1 as mechanic, 19 as privates first-class, and 56 as privates.

DISCIPLINARY BATTALION.

One major or captain detailed as battalion commander.

One lieutenant detailed as battalion adjutant.

One battalion sergeant major.

Not less than two nor more than four disciplinary companies.

The officers required for duty with disciplinary organizations will be detailed in orders from the War Department and the enlisted men required for duty as noncommissioned officers of such organizations will be appointed and assigned thereto by the commandant of the barracks from enlisted men assigned to duty at such barracks for that purpose. (G. O. 29, W. D., 1916.)

Foreign Service.

1496. Hereafter the pay proper of all commissioned officers and enlisted men serving beyond the limits of the States comprising the Union and the territories of the United States contiguous thereto, shall be increased ten per centum for officers and twenty per centum for enlisted men over and above the rates of pay proper as fixed by law for time of peace, and the time of such service shall be counted from the date of departure from said States to the date of return thereto. (Act June 30, 1902 (32 Stat., 612); G. O. 68, W. D., 1902.)

Both dates inclusive. (13 Comp., 632, Mar. 21, 1907.)

Increase of pay for service beyond the limits of the States comprising the Union, and the territories of the United States contiguous thereto, shall be as now provided by law. (Act May 11, 1908 (35 Stat., 110); G. O. 80, 1908.)

NOTE.—The date of arrival in the United States of enlisted men returning from a tour of foreign service or on furlough is held to be the date on which the vessel bearing them reaches the dock provided for landing purposes in the harbor of destination of such enlisted men within the continental limits of the United States. (See Cir. 12, W. D., 1910.)

1497. Hereafter the laws allowing increase of pay to officers and enlisted men for foreign service shall not apply to service in the Canal Zone, Panama, or Hawaii or Porto Rico. (Act Aug. 24, 1912; 37 Stat., 576.)

The 20 per cent allowed by law to enlisted men serving beyond the limits of the United States and territories contiguous thereto, except the Canal Zone, Panama, or Hawaii or Porto Rico, is payable from date of departure from the United States until date of return thereto; but enlisted men entitled to this increase are not entitled to receive extra-duty pay. (A. R. 1842, 1913.)

1498. The term "pay proper" means compensation which may properly be designated as "pay" as distinguished from allowances or other methods of compensation not specifically described as "pay," and includes longevity pay. (Sup. Ct., Mar. 13, 1906—case S. C. Mills.)

Also includes the \$2 for certificate of merit. (11 Comp., 606, 760, May 17, June 14, 1905.) Also the 60 per cent increase to an aviation mechanician. (Comp., June 10, 1915.)

Foreign-service pay is not allowable on the following items:

Additional pay as expert rifleman, sharpshooter, and marksman.

Additional pay as first-class and second-class gunner.

Additional pay as casemate electrician, observer (first class), plotter, chief planter, chief loader, observer (second class), gun commander, gun pointer.

Additional pay as mess sergeant.

Additional pay to a private, first-class, Medical Department, detailed as dispensary assistant, nurse, or surgical assistant.

Fifty per cent increase, aviation service (act July 13, 1914), except "aviation mechanics." (Comp., May 19, 1915; 21 Comp., 811, as amplified by decisions of June 4 and June 10, 1915; Bull. 21, W. D., June 16, 1915.)

1499. An enlisted man on detached service with the Zeigler Polar Expedition was not assigned to duty on land beyond the limits of the United States, and is not entitled to foreign service pay. (12 Comp., 609, Apr. 11, 1906—case J. E. Moulton, 2d Cav.)

An enlisted man serving on an Army transport is not entitled to foreign service pay. (Comp., June 19, 1906—case R. A. Tarbert), except as provided in the act of May 11, 1906 (35 Stat., 114). (See par. 1166.)

Officers and enlisted men, members of a punitive expedition operating in a foreign country, temporarily stationed at a place near the boundary line between the United States and the foreign country, whose base of operations is in the United States, but whose duties lie in the foreign country rather than in the United States are entitled to foreign service pay for the time that they serve beyond the limits of the United States. (Dec. Comp., June 26, 1916.)

Officers and enlisted men stationed at places where foreign service pay does not accrue, who perform duty in a foreign country which is merely incident to their being stationed near the foreign country, are not entitled to foreign service pay. (Dec. Comp., Aug. 7, 1916.)

1500. An enlisted man who through his own fault does not return to the United States from foreign service with his organization is not under the terms of the law deprived of foreign service increase until he reaches the United States.

Length of Service.

1501. Hereafter any soldier honorably discharged at the termination of an enlistment period who reenlists within three months thereafter shall be entitled to continuous-service pay as follows, which shall be in addition to the initial pay: For those whose initial pay is \$36 or more, an increase of \$4 monthly for and during the second enlistment, and a further increase of \$4 for and during each subsequent enlistment up to and including the seventh. For those whose initial pay is \$18, \$21, \$24, or \$30, an increase of \$3 monthly for and during the second enlistment, and a further increase of \$3 for and during each subsequent enlistment up to and including the seventh. For those whose initial pay is \$15 or \$16, an increase of \$3 monthly for and during the second and third enlistments each, and a further increase of \$1 for and during each subsequent enlistment up to and including the seventh. (Act May 11, 1906 (35 Stat., 109); G. O. 80, 1906.)

1502. For all enlistments hereafter accomplished under the provisions of this act, four years shall be counted as an enlistment period in computing continuous-service pay. (Act Aug. 24, 1912; 37 Stat., 590.)

1503. On and after the first day of November, nineteen hundred and sixteen, all enlistments in the Regular Army shall be for a term of seven years, the first three years to be in the active service with the organizations of which those enlisted form a part and, except as otherwise provided herein, the last four years in the Regular Army Reserve hereinafter provided for: *Provided*, That at the expiration of three years' continuous service with such organizations, either under a first or any subsequent enlistment, any soldier may be reenlisted for another period of seven years, as above provided for, in which event he shall receive his final discharge from his prior enlistment: *Provided further*, That after the expiration of one year's honorable service any enlisted man serving within the continental limits of the United States whose company, troop, battery, or detachment commander shall report him as proficient and sufficiently trained may, in the discretion of the Secretary of War, be furloughed to the Regular Army Reserve under such regulations as the Secretary of War may prescribe, but no man furloughed to the reserve shall be eligible to reenlist in the service until the expiration of his term of seven years: *Provided further*, That in all enlistments hereafter accomplished under the provisions of this act three years shall be counted as an enlistment period in computing continuous-service pay: *Provided further*, That any noncommissioned officer discharged with an excellent character shall be permitted, at the expiration of three years in the active service, to reenlist in the organization from which discharged with the rank and grade held by him at the

time of his discharge if he reenlists within twenty days after the date of such discharge: *Provided further*, That no person under the age of eighteen years shall be enlisted or mustered into the military service of the United States without the written consent of his parents or guardians, provided that such minor has such parents or guardians entitled to his custody and control: *And provided further*, That the President is authorized in his discretion to utilize the services of postmasters of the second, third, and fourth classes in procuring the enlistments of recruits for the Army, and for each recruit accepted for enlistment in the Army the postmaster procuring his enlistment shall receive the sum of \$5. (Sec. 27, act June 3, 1916.)

1504. The present enlistment period of men now in service shall be determined by the number of years of continuous service they have had at the date of approval of this act under existing laws, counting three years to an enlistment, and the former service entitling an enlisted man to reenlisted pay under existing laws shall be counted as one enlistment period. (Act May 11, 1908 (35 Stat., 109); G. O. 80, 1908.)

1505. Any enlisted man in service on May 11, 1908, who had prior service entitling him to reenlisted pay is entitled to credit for one enlistment period on account of such service, regardless of whether on May 11, 1908, he was in a status of "entitled to reenlisted pay" or in a status of a certain year of continuous service. (14 Comp., 851, June 8, 1908.)

Any soldier who completed at least five years of continuous service which included an honorable discharge and reenlistment and who then remained out of service over three months became entitled to "reenlisted pay" under the laws in force prior to May 11, 1908.

1506. An enlisted man who reenlisted in the Army after the approval of the act of May 11, 1908, within three months from an honorable discharge at the termination of an enlistment period prior to the passage of the act is entitled to have his service counted as continuous within the meaning of the provisions of said act granting continuous-service pay. (14 Comp., 866, June 11, 1908.)

And is entitled to credit, in computing his continuous-service pay, for as many enlistment periods served as is found by dividing the time actually served (continuously) by three. (15 Comp., 340, Nov. 28, 1908.)

Adding one enlistment period for any prior service which entitled him to reenlisted pay. (14 Comp., 851, June 8, 1908; Cir. 57, W. D., 1908.)

For example: If the soldier on discharge had eight years of continuous service, he would on reenlistment be entitled to pay of the third enlistment period. If, prior to the commencement of such continuous service, he had service which entitled him to reenlisted pay, he would be entitled to pay of the fourth enlistment period.

1507. The time a soldier is held in service beyond expiration of his enlistment period is a part of that enlistment, and upon reenlistment within three months he is entitled to the pay of the next enlistment period. (Comp., July 21, 1908; Cir. 71, W. D., 1908—case Pvt. Lemker, 118 C. A. C.)

1508. The act (May 11, 1908) does not provide for counting service in the Army without regard to discharge and reenlistment, except service rendered prior to the date of approval of the act. On and after such date service is to be counted by enlistment periods, and enlistment periods are determined by discharge and reenlistment. The enlistment period of a soldier in service at the date of the approval of the act having been determined under the rule laid down in the act, it continues until his discharge at the termination of the enlistment period in which he is found to be serving. (15 Comp., 82, Aug. 8, 1908—case Marine Corps.)

An enlistment period in the Marine Corps within the meaning of the act of May 11, 1908 (35 Stat., 109), consists of three years of continuous service without regard to discharge and reenlistment. (Comp., Nov. 6, 1911—Navy Memo. 153, p. 2857.)

1509. A man enlisted in the Marine Corps March 11, 1902—discharged March 10, 1906 (enlisted in the Navy Mar. 17, 1906, as yeoman and pay clerk—warrant as pay clerk terminated Dec. 1, 1908); enlisted in Marine Corps January 18, 1909—discharged February 13, 1913, having made good 27 days; reenlisted in Army March 7, 1913.

Held, he completes second period January 17, 1912; he serves in that enlistment one year thereafter; in 3 years, or on March 6, 1916, he completes third period; and on March 7, 1916, enters on the fourth period. (Comp., Mar. 11, 1916.)

1510. A soldier discharged by purchase and reenlisted within three months is not entitled to credit for an additional enlistment period. Upon such reenlistment he takes up the thread of the enlistment period in which he was serving at the date of discharge by purchase. (P. M. G. O., Sept. 17, 1908, 70406.)

1511. The provisions of section eleven hundred and eighteen of the Revised Statutes of the United States that no deserter from the military service of the United States shall be enlisted or mustered into the military service, and the provisions of section two of the act of Congress approved August first, eighteen hundred and ninety-four, entitled "An act to regulate enlistments in the Army of the United States," shall not be construed to preclude the reenlistment or muster into the Army of any person who has deserted or may hereafter desert from the military service of the United States in time of peace, or of any soldier whose service during his last preceding term of enlistment has not been honest and faithful, whenever the reenlistment or muster into the military service of such person or soldier shall, in view of the good conduct of such person or soldier subsequent to such desertion or service, be authorized by the Secretary of War. (Act Aug. 22, 1913, 37 Stat., 356.)

1512. An enlistment shall not be regarded as complete until the soldier shall have made good any time in excess of one day lost by unauthorized absences, or on account of disease resulting from his own intemperate use of drugs or alcoholic liquors or other misconduct, or while in confinement awaiting trial or disposition of his case if the trial results in conviction, or while in confinement under sentence. (Act Apr. 27, 1914; 38 Stat., 354.)

* * * But any soldier who receives an honorable discharge for the convenience of the Government after having served more than half of his enlistment shall be considered as having served an enlistment period within the meaning of this act. (Act May 11, 1908; 35 Stat., 109.)

1513. An enlistment will not be antedated so as to allow a soldier additional pay for reenlistment who applies after the period of three months from date of discharge has expired, nor does an application for reenlistment made within three months entitle the soldier to such increase. The benefit granted by law to soldiers who reenlist within three months from date of discharge can be obtained only by actual reenlistment before the expiration of the three months' limit. Where, however, the reenlistment of a soldier, who has applied in person within the period of three months to a proper recruiting officer for reenlistment, is delayed beyond the period of three months, through no fault of the soldier, but for the convenience of the Government, the date of the soldier's reenlistment as shown on the enlistment paper will be that of his application for enlistment. (A. R. 859, 1913.)

The date from which an enlisted man is entitled to pay is the date of the final act which completes the enlistment contract and changes his status from that of a civilian to that of a soldier. Said final act is almost invariably the taking of the oath of allegiance. (17 Comp., 666, and 18 Comp., 103, overruled; 19 Comp., 367.)

1514. Enlisted men of the Regular Army who served as commissioned officers, United States Volunteers, organized in 1898 and 1899, or in the Porto Rico Regiment or Philippine Scouts on or before March 2, 1903, and who upon their muster out returned to the ranks of the Regular Army, shall have such service counted as if it had been rendered as enlisted men, and be entitled to all continuous-service pay. (Act Mar. 2, 1903 (32 Stat., 934); G. O. 24, A. G. O., 1903.)

The above made applicable to all service as commissioned officers with Philippine Scouts. (Act June 12, 1906 (34 Stat., 248); G. O. 115, 1906.)

The enlistment period of a man who has enlisted within three months from the date of his discharge as a commissioned officer of Philippine Scouts is determined by dividing his total continuous service at date of discharge by three, adding an additional enlistment period for any prior service which entitled him to "reenlisted pay." For example: If the officer on discharge had eight years of continuous service he would, on reenlistment, be entitled to pay of the third enlistment period. If prior to the commencement of such continuous service he had service which entitled him to reenlisted pay he would be placed in his fourth enlistment period. (P. M. G. O., Apr. 21 and Sept. 7, 1909, 74979 and 78043.)

1515. Those men who have been honorably discharged from the Marine Corps and enlisted in the Army within the time prescribed by law for that purpose are regarded as having been continuously in the service and entitled to all the advantages it confers under the laws regulating this subject. (Dig. 2 Comp., 1915, ed. 1890.)

NOTE.—Service in the Navy does not count for continuous service in the Army. (12 Comp., 532, Mar. 16, 1906.)

1516. An enlisted man of the Marine Corps, honorably discharged at the expiration of his first enlistment of four years and enlisted in the Army within three months therefrom, is only entitled to pay of the second enlistment period. (P. M. G. O., Sept. 18, 1906, 70439; see 15 Comp., 97, Aug. 21, 1906.)

1517. An enlisted man is not entitled to count time served as a cadet in computing his pay for continuous service. (Comp., Nov. 17, 1902; Cir. 57, A. G. O., 1902.)

Service as a civilian employee in the Quartermaster Corps can not be counted in computing longevity or retirement of men enlisted in the Quartermaster Corps. (J. A. G., Dec. 4, 1912.)

1518. Time served in fraudulent enlistment can not be counted in computation of service pay. (Comp., Sept. 28, 1900; P. M. G. O., 4302.)

NOTE.—Unless the Government waives the objection and allows the contract to stand. (See par. 1431, 14 Comp., 267 and 367, Nov. 8 and Dec. 17, 1907; also Comp., June 8, 1906, P. M. G. O., 55999.)

1519. A soldier with one or more completed enlistments who is discharged pursuant to sentence of a court-martial will, on again enlisting, be in his second enlistment period. (Comp., June 3, 1914; Bull. 33, W. D., 1914.)

In determining the enlistment period of a man in service, actually or constructively, on May 11, 1908, credit for an additional enlistment period may be allowed for service which entitled him to "reenlisted pay" and which terminated by other than an honorable discharge, provided such discharge was not by sentence of a court-martial. (16 Comp., 871—case Kaspar Beebler.)

Held, that under the language of the "Beebler" decision a soldier discharged without honor before the expiration of term of enlistment, but not by sentence of a court-martial, did not, upon reenlistment, lose his right to count prior service. (P. M. G. O., 39728 and 92268.)

Held, also, that a soldier discharged by expiration of term of service, without honor, by direction of a board of officers, and not by reason of sentence of court-martial, does not lose his right to count continuous service to and including date of such discharge. (O. C. Q. M. C., 423412, and O. Q. M. G., 506111.)

In computing the enlistment period of an enlisted man of the Army under the act of May 11, 1908, service in the Marine Corps which was terminated by desertion can not be counted as continuous with subsequent service in the Army so as to entitle him to any enlistment period, but "former service entitling an enlisted man to reenlistment pay under existing law" should be counted an enlistment period. (18 Comp., 85, July 31, 1911.)

1520. Hereafter any soldier honorably discharged at the termination of his first or any succeeding enlistment period who reenlists *after* the expiration of three months shall be regarded as in his second enlistment. (Act May 11, 1908 (35 Stat., 109); G. O. 80, 1908.)

An enlisted man honorably discharged or mustered out of service as a member of the volunteer force organized under the act of March 2, 1899, can not be viewed as having been discharged at the termination of an enlistment period. (Comp., Apr. 5, 1910; P. M. G. O., 52069.)

This applies equally to enlisted men of Volunteers organized under the act of April 23, 1898. (P. M. G.)

1521. An enlisted man "honorably discharged at the termination of his first or any succeeding enlistment period," either before or after May 11, 1908, who reenlists subsequent to May 11, 1908, after the expiration of three months from the date of his discharge, is entitled, under the provisions of the act of May 11, 1908, to be paid as of his second enlistment period. (15 Comp., 558, Mar. 20, 1909; Comp., Jan. 23, 1915.)

1522. An enlisted man honorably discharged for the convenience of the Government after the completion of more than half of his enlistment, either before or after May 11, 1908, who reenlists subsequently to May 11, 1908, after the expiration of three months from the date of his discharge, is entitled to be paid as of his second enlistment period. (Comp., Aug. 23, 1909; Cir. 53, W. D., 1909.)

This decision has no application whatever to men who were in service on May 11, 1908. (Comp., Aug. 17, 1911, "Wood," files 85110.)

1523. A soldier serving in his first enlistment period on May 11, 1908, and discharged for the convenience of the Government before serving more than half of his enlistment (or by purchase before completing his enlistment) is entitled, should he again enter the service before or after the expiration of three months from the date of discharge, to pay of the first enlistment period only, regardless of the fact that prior to the commencement of the continuous service which placed him in his first enlistment period on May 11, 1908, he had served a completed enlistment period. (15 Comp., 638, Apr. 20, 1909; Cir. 20, W. D., 1909—case Pvt. Le Roy.)

1524. An enlisted man discharged from a five-year enlistment, under the provisions of the act of June 16, 1890, after serving three years and three months, was not discharged at the termination of an enlistment period within the meaning of the act of May 11, 1908, and upon reenlistment after May 11, 1908, is not entitled to count such service so as to place him in his second enlistment period. (Comp., Oct. 20, 1909, P. M. G. O., 78396.)

Noncommissioned Officers.

1525. The promotion and reduction of noncommissioned officers of the Engineers is governed by the following extract from paragraph 245, Army Regulations, 1913:

"The regulations relative to reductions apply to battalions not organized into regiments unless otherwise specifically provided."

1526. Noncommissioned staff officers and others appointed by the Secretary of War receive pay from date of appointment, not from date of warrant.

1527. Company noncommissioned officers are appointed by regimental commanders, or temporarily appointed by battalion commanders, under the conditions stated in paragraph 256, Army Regulations, 1913, on the recommendation of their company commanders; but in no case will any company organization have an excess of noncommissioned officers above that allowed by law. The noncommissioned officers of Coast Artillery Corps companies, upon the recommendation of the company commanders, will be appointed by coast defense commanders. When a company is serving in a different department from its regimental headquarters and at such a distance therefrom that more than 15 days are required for an exchange of correspondence by mail, company noncommissioned officers and wagoners for the transportation pertaining to the company may be appointed, on recommendation of the company commander, by the order of the battalion commander, if such commander be in the same department as the company. When a company is serving in a different department from its regimental and battalion headquarters and at such a distance from its regimental headquarters that more than 15 days are required for an exchange of correspondence by mail, company noncommissioned officers and wagoners for the transportation pertaining to the company may be appointed, on recommendation of the company commander, by the order of the senior officer of the regiment on duty in the department in which the company is serving. (A. R. 271, 1913, as changed by C. A. R. 46, 1916.)

1528. The regimental noncommissioned staff officers consist of the sergeant major, the quartermaster sergeant, commissary sergeant, and two color sergeants, and are appointed by the regimental commander. The battalion noncommissioned staff officers are the battalion sergeants major, and in engineer and field artillery troops, battalion quartermaster sergeants. They are appointed by the regimental commander after consultation with the battalion commander. When a battalion is detached from regimental headquarters the battalion noncommissioned staff officers are appointed temporarily by the battalion commander who will immediately notify the regimental commander, and such temporary appointment will be in full force and effect from the date it is made and will continue in full force and effect from that date if it be approved by the regimental commander. If the regimental commander disapproves the appointment, then the increased rank and pay will cease upon receipt by the battalion commander of notice of such disapproval. Each noncommissioned staff officer will be furnished with a warrant signed by the regimental commander and countersigned by the regimental adjutant. The appointment takes effect on the day upon which it is made and the warrant may be continued in force upon discharge and reenlistment, if reenlist-

ment be made on the day following that of discharge; each reenlistment and continuance will be noted on the warrant by the adjutant. Any noncommissioned staff officer may be reduced to the ranks by the sentence of a court-martial, or by order of the commander having final authority to appoint such noncommissioned officer. (A. R. 256, 1913.)

NOTE.—When the warrant is continued on reenlistment the roll should show affirmatively that reenlistment was made within the period for which such continuance is authorized and that the warrant was continued in force.

1529. Appointments of company noncommissioned officers and acting cooks of the Hospital Corps will take effect on the day of appointment by the authorized commander, and of first sergeants, quartermaster sergeants, stable sergeants, chief mechanics, cooks, artificers, farriers, horsehoers, mechanics, saddlers, wagoners, muscicians, trumpeters, and first-class privates on the day of appointment by the company commander; but in case of vacancy in a company absent from regimental and battalion headquarters, a company commander may make a temporary appointment of a noncommissioned officer, which will carry rank and pay from the date of such appointment. Information of the appointment will be promptly sent to the regimental commander, and if he disapproves it the increased rank and pay will cease upon receipt by the company commander of such disapproval. (A. R. 275, 1913.)

NOTE.—Appointments and promotions can not be antedated, but carry pay from the date when actually made.

1530. A noncommissioned officer may be reduced to the ranks by sentence of a court-martial, or, on the recommendation of the company commander, by the order of the commander having final authority to appoint such noncommissioned officer, but a noncommissioned officer will not be reduced because of absence on account of sickness or injury contracted in the line of duty. If reduced to the ranks by sentence of court-martial at a post not the headquarters of his regiment, the company commander will forward a transcript of the order to the regimental commander. The transfer of a noncommissioned officer from one organization to another carries with it reduction to the ranks unless otherwise specified in the order by authority competent to issue a new warrant.

When a company is serving in a different department from its regimental headquarters and at such a distance therefrom that more than 15 days are required for exchange of correspondence by mail, a noncommissioned officer may be reduced to the ranks, on recommendation of the company commander, by the order of the battalion commander, if such commander be in the same department as the company. When a company is serving in a different department from its regimental and battalion headquarters, and at such a distance from its regimental headquarters that more than 15 days are required for exchange of correspondence by mail, a noncommissioned officer may be reduced to the ranks, on the recommendation of the company commander, by the order of the senior officer of the regiment on duty in the department in which the company is serving. (A. R. 276, 1913, as changed by C. A. R. 45, 1916.)

1531. When a noncommissioned officer, while in arrest or confinement, is reduced by sentence of a court-martial, the date of the order publishing the sentence is the date of reduction. In all other cases reduction takes effect on the date of receipt of the order at the soldier's station. (A. R. 277, 1913, as changed by C. A. R. 15, 1914.)

1532. Regimental and company noncommissioned officers transferred to casual detachments en route to the United States for discharge hold their rank until discharge. (P. M. G. 43827.)

In order to carry out the provisions of the Army appropriation act of March 4, 1915, requiring "That on and after October first, nineteen hundred and fifteen, no officer or enlisted man of the Army shall, except upon his own request, be required to serve in a single tour of duty for more than two years in the Philippine Islands, nor more than three years in the Panama Canal Zone, except in case of insurrection or of actual or threatened hostilities," the following is published to the Army for the information and guidance of all concerned.

On and after October 1, 1915, the tours of duty for officers and enlisted men of the Army will be two years for those stationed in the Philippine Islands and three years for those stationed in Hawaii and in the Canal Zone, except that, under the law, officers and enlisted men serving in the Philippine Islands and Canal Zone may, at their own request, be permitted to serve for a longer period. Similar permission may be extended to those serving in Hawaii.

Noncommissioned officers above the grade of corporal who have completed the tour specified will, upon their own application, be transferred under paragraph 114, Army Regulations, without loss of rank or grade as established by their warrants, with noncommissioned officers of the same grade belonging to organizations of the same arm of the service stationed within the continental limits of the United States. Regimental, battalion, and squadron noncommissioned staff officers and first sergeants will be transferred as such. Except upon his own application or by sentence of a court-martial, a noncommissioned officer will not be reduced in grade while his application for transfer under the provisions of this order is pending nor during the first six months of his service with the organization to which he is transferred. Noncommissioned officers to be transferred to the Philippine Islands, Hawaii, or the Canal Zone, will be selected from those who have been noncommissioned officers for six months or more of the rank and grade in which transferred and who have more than two years to serve upon their current enlistments. In no case, however, will transfers to the Philippine Islands, Hawaii, or the Canal Zone, be made or recommended unless physical fitness for tropical service shall have been determined by physical examination by the post surgeon or other officer of the medical service; nor, if practicable, in any case where the soldier has not served or resided three years within the continental limits of the United States since completion of his last period of Philippine, Hawaiian, or Canal Zone service. (G. O. 36, W. D., 1915.)

1533. A noncommissioned officer appointed or promoted subsequent to date of the order reducing the number in a company, but prior to receipt of the order at the post where he is serving, is entitled to the pay of his new grade. (Comp., Feb. 10, 1903, Cir. 7, A. G. O., 1903.)

1534. Hereafter the Secretary of War shall be authorized to detach from the Army at large such number of enlisted men as may be necessary to perform duty at the various recruit depots and the United States military prison, and while performing such duty there shall be allowed for each depot and the prison, one who shall have the rank, pay, and allowances of battalion or squadron sergeant major. (Act June 12, 1906 (34 Stat., 242); G. O. 115, 1906.)

Hereafter one of the enlisted men detached from the Army at large for duty at each of the recruit depots under the provisions of the act of June twelfth, nineteen hundred and six, shall, while so detached, have the rank, pay, and allowances of a regimental sergeant major. (Act Aug. 20, 1916, 39 Stat., 624.)

Hereafter recruit and prison companies shall have noncommissioned officers, musicians, artificers, and cooks of the number and grades allowed by law for companies of Infantry. (Act Mar. 2, 1907 (34 Stat., 1160); G. O. 43, 1907.)

Hereafter the Secretary of War may authorize the temporary appointment of such number of sergeants and corporals in the companies at the general recruiting depots as may be necessary for the proper control and instruction of the varying number of recruits attached to such companies. (Act Mar. 3, 1909 (35 Stat., 741); G. O. 49, 1909.)

A private assigned to duty as a member of a recruiting party during which assignment he holds a recruiting warrant as sergeant, is entitled to the full pay of a sergeant during the period of authorized absence, while sick, or on furlough of such a short duration as not to require his detachment from the recruiting duty and restoration to the general service, unless the absence was "on account of disease resulting from his own intemperate use of drugs or alcoholic liquors or other misconduct." (Comp., Oct. 30, 1914; Navy Memo. No. 164, p. 3402.)

1535. Hereafter one of the companies at each recruiting depot shall have the organization of an Infantry band, to which recruits showing an aptitude for music may be attached for examination and instruction before assignment to organizations in the Army. (Act Mar. 3, 1909 (35 Stat., 745); G. O. 49, 1909.)

Recruits attached for instruction are not entitled to pay as bandmen.

1536. Chief mechanics, cooks, acting cooks of the Hospital Corps, farriers, horsehoers, mechanics, artificers, saddlers, wagoners, musicians, trumpeters, and first-class privates are enlisted as privates, and after joining their organizations are appointed by their respective organization commanders. For inefficiency or misconduct they are subject to reduction by the same authority, and in case of desertion their appointments are vacated from the date of their unauthorized absence. (A. R. 278, 1912, as changed by C. A. R. 9, 1914.)

1537. The Coast Artillery Corps noncommissioned staff officers consist of sergeants major senior grade, master electricians, engineers, electrician sergeants first class, electrician sergeants second class, master gunners, sergeants, major, junior grade, and firemen. They are appointed upon the recommendation of the Chief of Coast Artillery after due examination under rules announced from time to time by the War Department. They will be furnished with warrants signed by the Chief of Coast Artillery. The appointment takes effect on the day upon which it is made and the warrant may be continued in force upon discharge and reenlistment if reenlistment be made on the day following that of discharge. Any noncommissioned officer enlisted on or after the first day of November, nineteen hundred and sixteen, furloughed to the reserve upon the completion of three years in the active service with an excellent character, shall be permitted to reenlist in the organization from which furloughed with the rank and grade held by him at the time of his furlough if he reenlists within 30 days after the date of such furlough. In each case the soldier will reenlist at the place where his organization is stationed. Each reenlistment and continuance will be noted on the warrant by the coast defense commander and The Adjutant General of the Army will be informed of the fact. Master electricians, engineers, electrician sergeants first class, electrician sergeants second class, and master gunners, though liable to discharge for inefficiency or misconduct, will not be reduced. Any other Coast Artillery Corps noncommissioned staff officer may be reduced to the ranks by the sentence of a court-martial or upon the recommendation of the coast defense commander; approved by the Secretary of War. (A. R. 310, 1913.)

1538. The Secretary of War is authorized to detach from the Army at large such number of enlisted men as may be necessary to perform duty at the various recruiting stations, and while performing such duty one member of each party shall have the rank, pay, and allowances of sergeant and one the rank, pay, and allowances of corporal of the arm of service to which they respectively belong. (Act Feb. 2, 1901 (31 Stat., 756); G. O. 9, 1901.)

All assignments of enlisted men to the general recruiting service will be as privates. (A. R. 845, 1913.)

The recruiting officer in charge of each general recruiting station will announce in orders from his station, and muster from the date of such announcement, one member of his recruiting party as sergeant and one as corporal. (A. R. 843, 1913.)

1539. Any appointment in excess of the number allowed by law will not be entitled to the pay of the rank. (Comp., Aug. 8, 1907; Navy Cir., 78, 1907.)

1540. Members of recruiting parties announced and mustered as sergeants or corporals will not be reduced while performing such duty without the approval of The Adjutant General of the Army. Their appointments as sergeants or corporals will, however, terminate whenever they are relieved from recruiting duty, or when the stations at which they are serving are discontinued, unless they shall be assigned to

other recruiting stations at which there are vacancies in their respective grades. The recruiting officer will in every case announce in orders the date of the termination of an appointment as sergeant or corporal and furnish copies of each order, as indicated in paragraph 843, Army Regulations, 1913. (A. R. 844, 1913.)

1541. From the enlisted force of the Army now provided by law the President may authorize the organization of school detachments at each of the service schools, and may authorize the appointment therein of such noncommissioned officers, mechanics, artificers, farriers, horsehoers, and cooks as may be necessary for the administration of such school: *Provided*, That nothing herein shall be construed as to authorize an increase in the total number of enlisted men of the Army now authorized by law. (Act Mar. 3, 1909 (35 Stat., 733); G. O. 49, 1909.)

For service school detachments authorized, see War Department general orders.

1542. Hereafter from the enlisted force of the Army now provided by law the President may authorize the organization of remount detachments at each of the remount depots, and may authorize the appointment therein of such noncommissioned officers, mechanics, artificers, farriers, horsehoers, and cooks as may be necessary for the administration of such remount depot: *Provided*, That nothing herein shall be so construed as to authorize an increase in the total number of enlisted men of the Army now authorized by law. (Act Mar. 3, 1911; 36 Stat., 1049.)

1543. Men may be enlisted for the Signal Corps, at the discretion of the Chief Signal Officer of the Army, in the class or grade for which they are competent and in which there is a vacancy. They will be promoted and reduced in the class or grade, as fixed by law, by the Chief Signal Officer of the Army or by his authority.

Master signal electricians, first-class sergeants, sergeants, corporals, cooks, and first-class privates may be reenlisted for the Signal Corps in their respective grades, and their warrants and appointments continued in force, if reenlistment be made on the day following that of discharge. (A. R. 1557, 1913, as changed by C. A. R. 8, 1914.)

The promotion of noncommissioned officers of the Signal Corps takes effect from the date as stated in the order announcing the change of rank, though the date of issue of order may be subsequent to the date on which the promotion took effect. (P. M. G. 18068, Aug. 25, 1899.)

1544. Men at ordnance stations are enlisted as second-class privates and mustered, at discretion of officer in command, in any grade for which they are competent and in which there is a vacancy, except the grades of corporal and sergeant, promotion to which requires the previous sanction of the Chief of Ordnance (and pay begins from date of such promotion). They may be discharged for cause by the Secretary of War before expiration of enlistment. (See R. S., 1162; par. 11, Ord. Regs.)

Warrants of noncommissioned officers at Manila ordnance depot are dated back to date of appointment by depot commander and pay is due from the date the duties commence. (Chf. Ord., Mar. 18, 1903; P. M. G. O. 36403.)

Regular Army Reserve.

1545. The President is authorized to assign members of the Regular Army Reserve as reserves to particular organizations of the Regular Army, or to organize the Regular Army Reserves, or any part thereof, into units or detachments of any arm, corps, or department in such manner as he may prescribe, and to assign to such units and detachments officers of the Regular Army or of the Officers' Reserve Corps herein provided for; and he may summon the Regular Army Reserve or any part thereof for field training for a period not exceeding fifteen days in each year, the reservists to receive travel expenses and pay at the rate of their respective grades in the Regular Army during such periods of training; and in the event of actual or threatened hostilities he may mobilize the Regular Army Reserve in such manner as he may determine, and thereafter retain it, or any part thereof, in active service for such period as he may determine the conditions demand: *Provided*, That all enlistments in the Regular Army, including those in the Regular Army Reserve, which are in force on the date of the outbreak of war shall continue in force for one year, unless sooner terminated by order of the Secretary of War, but nothing herein shall be construed to shorten the time of enlistment prescribed: *Provided further*, That subject to such regulations as the President may prescribe for their proper identification, and location, and physical condition, the members of the Regular Army Reserve shall be paid semiannually at the rate of \$24 a year while in the reserve. (Sec. 31 act June 3, 1916.)

1546. When mobilized by order of the President, the members of the Regular Army Reserve shall, so long as they may remain in active service, receive the pay and allowances of enlisted men of the Regular Army of like grades: *Provided*, That any enlisted man who shall have reenlisted in the Regular Army Reserve shall receive during such active service the additional pay now provided by law for enlisted men in his arm of the service in the second enlistment period: *Provided further*, That upon reporting for duty, and being found physically fit for service, members of the Regular Army Reserve shall receive a sum equal to \$3 per month for each month during which they shall have belonged to the reserve, as well as the actual necessary cost of transportation and subsistence from their homes to the places at which they may be ordered to report for duty under such summons: *And provided further*, That service in the Regular Army Reserve shall confer no right to retirement or retired pay, and members of the Regular Army Reserve shall become entitled to pension only through disability incurred while on active duty in the service of the United States. (Sec. 32, act June 3, 1916.)

1547. Time spent in the Army Reserve, not with the colors, can not be counted in computing continuous service pay. (Comp., June 23, 1916, 22 Comp., 692.)

1548. The President may, subject to such rules and regulations as in his judgment may be necessary utilize the services of members and employees of all departments of the Government of the United States, without expense to the individual reservist, for keeping in touch with, paying, and mobilizing the Regular Army Reserve, the Enlisted Reserve Corps, and other reserve organizations. (Sec. 33, act June 3, 1916.)

1549. For the purpose of utilizing as an auxiliary to the Regular Army Reserve the services of men who have had experience and training in the Regular Army, or in the United States Volunteers, outside of the continental limits of the United States, in time of actual or threatened hostilities, and after the President shall, by proclamation, have called upon honorably discharged soldiers of the Regular Army to present themselves for reenlistment therein within a specified period, subject to such conditions as may be prescribed, any person who shall have been discharged honorably from said Army, with character reported as at least good, and who, having been found physically qualified for the duties of a soldier, if not over fifty years of age, shall reenlist in the line of said Army, or in the Signal, Quartermaster, or Medical Department thereof, within the period that shall be specified in said proclamation, shall receive on so reenlisting a bounty which shall be computed at the rate of \$8 for each month for the first year of the period that shall have elapsed since his last discharge from the Regular Army and the date of his reenlistment therein under the terms of said proclamation; at the rate of \$6 per month for the second year of such period; at the rate of \$4 per month for the third year of such period; and at the rate of \$2 per month for any subsequent year of such period; but no bounty in excess of \$300 shall be paid to any person under the terms of the section. (Sec. 34, act June 3, 1916.)

NOTE.—For detailed information concerning the Regular Army Reserve see Regulations for the Regular Army Reserve, August 15, 1916.

Enlisted Reserve Corps.

1550. For the purpose of securing an additional reserve of enlisted men for military service with the Engineer, Signal, and Quartermaster Corps and the Ordnance and Medical Departments of the Regular Army, an Enlisted Reserve Corps, to consist of such number of enlisted men of such grade or grades as may be designated by the President from time to time, is hereby authorized, such authorization to be effective on and after the first day of July, nineteen hundred and sixteen. (Act June 3, 1916.)

1551. Enlisted men of the Enlisted Reserve Corps shall receive the pay and allowances of their respective grades, but only when ordered into active service, including the time required for actual travel from their homes to the places to which ordered and return to their homes: *Provided*, That said enlisted men shall not be entitled to retirement or retirement pay, nor shall they be entitled to pensions except for physical disability incurred in line of duty while in active service or while traveling under orders of competent authority to or from designated places of duty. (Sec. 55, act June 3, 1916.)

1552. In time of actual or threatened hostilities the President may order the Enlisted Reserve Corps, in such numbers and at such times as may be considered necessary, to active service with the Regular Army, and while on such service members of said corps shall exercise command appropriate to their several grades and rank in the organizations to which they shall be assigned and shall be entitled to the pay and allowances of the corresponding grades in the Regular Army, with increase of pay for length of service as now allowed by law for the Regular Army: *Provided*, That upon a call by the President for a volunteer force the members of the Enlisted Reserve Corps may be mustered into the service of the United States as volunteers for duty with the Army in the grades held by them in the said corps, and shall be entitled to the pay and allowances of the corresponding grades in the Regular Army, with increase of pay for length of service, as now provided by law for the Regular Army. (Sec. 55, act June 3, 1916.)

NOTE.—For detailed information concerning the Enlisted Reserve Corps see Regulations for the Enlisted Reserve Corps, November 18, 1916.

PAY ROLLS.

1553. At every monthly muster of troops pay rolls will be prepared, signed, and disposed of in accordance with instructions published in orders from time to time by the War Department, and at each bimonthly muster on the last day of February, April, June, August, October, and December muster rolls will be prepared, signed, and disposed of in accordance with the instructions on the blank forms furnished by The Adjutant General of the Army. (A. R. 807, 1913, as changed by C. A. R. 49, 1916.)

The instructions governing the preparation and disposition of pay rolls are published in General Orders No. 40, War Department, 1916.

1554. The preparation of muster rolls, pay rolls, inventories of effects, and certificates of disability for discharge, on a typewriting machine, is authorized, provided a black-record ribbon of standard quality is used, but carbon copies of such papers will not be forwarded to the War Department. (Cir. 41, W. D., 1910.)

1555. The names of men mustered for pay at stations where their companies or organizations are not mustered may be borne on one consolidated pay roll.

All detachment pay rolls for detachments composed of various organizations will show in a column ruled for that purpose the company, battery, troop, or other organization to which each man belongs. (Par. 7, G. O. 40, W. D. 1916.)

1556. Substitution of figures for names of months, in columns of "date of enlistment" and "last paid" is not approved. (Chf. Staff, Jan. 15, 1904; P. M. G. O., 42356.)

1557. Corrections on muster and pay rolls after muster and before they have been forwarded will not be made except with the approval of the mustering officer. Retained rolls will not be changed without authority from the War Department. (A. R. 810, 1913.)

Pay rolls must not be changed by company officers after they have been presented to the quartermaster. (Cir. 21, A. G. O., 1890.)

1558. Calculations on the pay rolls are made by the quartermaster and copied on the retained roll by the company or detachment commander, who will certify that he witnessed the payment and will enter thereon the name of the quartermaster and date of payment. (A. R. 1318, 1913.)

The sum of each page of the pay rolls will be entered in ink at the bottom and carried to the top of the next page. (Cir. 140, P. M. G. O., Jan. 21, 1890.)

Pay rolls extended in pencil will not be accepted. (Cir. 177, P. M. G. O., Oct. 25, 1898.)

1559. All vouchers showing changes in figures will be suspended, unless it be shown that the changes were made before payment and the actual amount paid the soldier be separately certified by the mustering officer, commanding officer of the company, or officer witnessing the payment. (Auditor, Feb. 13, 1903; Cir. 268, P. M. G. O.)

1560. All enlisted men present will receipt one of the triplicate rolls for the amount due to them, except when it is known that payment will be made by check, in which case signatures will not be required. Witnessing officers will see that the soldiers' signatures correspond with their names as borne on the roll, and when a soldier can not write he will receipt by his mark, which will be witnessed by a commissioned officer, or in the absence of a commissioned officer by a contract surgeon. Duplicate copies of the rolls will then be forwarded by the commanding officer to the quartermaster designated to pay the command. (A. R. 1319, 1913.)

1561. No settlement of the pay account of any enlisted man will be made on the rolls until sufficient pay shall have accrued to satisfy all dues to the United States and pay a balance to the soldier. (A. R. 1374, 1913.)

This is not to be construed as precluding payment to an enlisted man when the instructions of the War Department authorize collection of indebtedness in monthly installments.

The officer who prepares a pay roll should not attempt to settle the account of a soldier by striking a balance between his undrawn pay and indebtedness to the United States, this being the duty of the quartermaster.

1562. Where the full amount of court-martial stoppages on a pay roll is not deducted, the quartermaster will note in the witness column the amount actually deducted, thus: "\$5.20, court-martial fine deducted," and the company commander should enter such amount in the column of remarks on next roll after the stoppages in question as "deducted on previous roll" in accordance with paragraph 5, General Orders No. 53, 1878.

Notation of the amount stopped as detained pay should be stated separately by the quartermaster.

1563. Where a remission of part or all of a court-martial sentence forfeiting pay appears on the pay roll against an enlisted man, and the remission is made because the fine was in excess of the legal limit or was illegal, that fact should be specifically stated.

1564. Amounts due in a prior enlistment can not be adjusted on rolls of current enlistment. For such amounts application should be made to the Auditor for the War Department. (Comp., June 26, 1899; Cir. 189, P. M. G. O.)

1565. Quartermasters will promptly notify company commanders of short payments on rolls in order that the amounts may be credited on next roll, if not already repaid. Enlisted men short paid on final statements should be told to apply to the auditor for amounts. When the substitution of retained vouchers or the furnishing of certificates or other papers would manifestly remove all objections to the acceptance of vouchers, such supplementary papers will be promptly forwarded.

Medical Department.

1566. The enlisted force of the Medical Department shall consist of the following personnel, who shall not be included in the effective strength of the Army nor counted as a part of the enlisted force provided by law: Master hospital sergeants, hospital sergeants, sergeants first class, sergeants, corporals, cooks, horsehoers, saddlers, farriers, mechanics, privates first class, and privates: * * * (Sec. 10, act June 3, 1916.)

1567. * * * privates first class of the Medical Department shall be eligible for ratings for additional pay as follows: As dispensary assistant, \$2 a month; as nurse, \$3 a month; as surgical assistant, \$5 a month: *Provided further*, That no enlisted man shall receive more than one rating for additional pay under the provisions of this section, nor shall any enlisted man receive any additional pay under such rating unless he shall have actually performed the duties for which he shall be rated. (Sec. 10, act June 3, 1916.)

Privates, first class, are eligible for rating for additional pay as follows: As dispensary assistant, \$2 a month; as nurse, \$3 a month; as surgical assistant, \$5 a month: *Provided*, That no enlisted man may receive more than one rating for additional pay under this regulation, nor may he receive any additional pay under such rating unless he shall have actually performed the duties for which he shall be rated. These ratings will be made, upon the recommendation of the detachment or organization commander, (1) by the Surgeon General, if the men are serving with troops under the immediate supervision of the War Department; (2) by the department surgeon, or by the division surgeon of a mobilized division, if serving with departmental or divisional troops. (A. R. 14204, 1913, as changed by C. A. R. 46, 1916.)

Privates first class, Medical Department, on duty as assistants to dental surgeons are entitled to be rated for additional pay as surgical assistants. (2435364, A. G. O., Aug. 8, 1916.)

1568. Original enlistments for the Medical Department are made in the grade of private. Master hospital sergeants, hospital sergeants, sergeants first class, sergeants, corporals, lance corporals, cooks, horseshoers, saddlers, farriers, mechanics, and privates first class may be reenlisted in their respective grades and their warrants and appointments continued in force, provided they reenlist on the day following that of discharge. Any noncommissioned officer enlisted on or after the first day of November, 1916, furloughed to the reserve upon the completion of three years in the active service with an excellent character, shall be permitted to reenlist in the organization from which furloughed with the rank and grade held by him at the time of his furlough if he reenlists within 20 days after the date of such furlough. In each case the soldier will reenlist at the place where his organization is stationed. Each enlistment and continuance will be noted on the warrant or appointment by the surgeon. (A. R. 1410, as changed by C. A. R. 51, 1917.)

NOTE.—In cases of lance corporals the actual classification "private first class" or "private" should be shown in the column of "remarks" on the pay rolls.

1569. Master hospital sergeants are appointed by the Secretary of War on the recommendation of the Surgeon General, and hospital sergeants, sergeants first class, and sergeants are appointed by the Surgeon General, all after having passed a satisfactory examination as hereinafter prescribed. Corporals, lance corporals, and privates first class are appointed on the recommendation of their detachment or organization commanders (1) by the Surgeon General, if serving with troops under the immediate supervision of the War Department; (2) by the department surgeon or by the division surgeon of a mobilized division, if serving with departmental or divisional troops. Cooks are appointed by the commanding officer of a company or detachment of the Medical Department in such numbers as are allotted to the company or detachment by the Surgeon General or by the department or division surgeon by authority of the Surgeon General. (A. R. 1405, 1913, as changed by C. A. R. 46, 1916.)

1570. Master hospital sergeants, hospital sergeants, and sergeants first class, except those of the latter grade holding limited warrants, though liable to discharge, will not be reduced except by sentence of a court-martial. Sergeants first class holding limited warrants, sergeants, corporals, lance corporals, cooks, and privates first class may be reduced by sentence of a court-martial, by the Surgeon General, by a department surgeon, or by the division surgeon of a mobilized division. (A. R. 1407, 1913, as changed by C. A. R. 46, 1916.)

1571. An enlisted man of the Medical Department in service on June 3, 1916, in an enlistment entered into prior to that date, is entitled to initial pay of \$16 per month for such time during the remainder of such enlistment as he may hold the grade of private in the Medical Department. (J. A. G., Nov. 14, 1916. Bull. 57, W. D. 1916.)

Men enlisted in the grade of private, Medical Department, or men transferred to that grade on or after June 3, 1916, are entitled to initial pay of \$15. (22 Comp., 682.)

HOSPITAL MATRONS.

1572. Hospital matrons in post or regimental hospitals shall receive \$10 per month and one ration in kind or by commutation. (R. S., 1277.)

NOTE.—Hospital matrons are paid by the Quartermaster Corps and are entitled to pay from date of appointment.

1573. Matrons are not entitled to leaves or to pay and rations while absent or unable to perform their duty. (Par. 268, Manual for the Medical Department, 1916; G. O. No. 179, W. D. 1909.)

INDIAN SCOUTS.

1574. The President is authorized to enlist a force of Indians, not exceeding 1,000, who shall act as scouts in the Territories and Indian country. They shall be discharged when the necessity for their service shall cease, or at the discretion of the department commander. (R. S., 1112.)

1575. A proportionate number of noncommissioned officers may be appointed with Indian scouts, and when they furnish their own horses and horse equipments they shall be entitled to receive 40 cents per day for their use and risk so long as thus employed. (Act Aug. 12, 1876 (19 Stat., 131); G. O. 83, 1876.)

An Indian scout is entitled to the 40 cents per day so long as a horse and horse equipments are furnished; and the allowance shall continue while the scout is temporarily absent from duty under proper authority. (8 Comp., 759, Apr. 29, 1902.)

1576. Indians employed as scouts under the provisions of section 1112, Revised Statutes, and section 1, act of Congress approved February 2, 1901 (31 Stat. L., 748), will be enlisted for periods of seven years and discharged when the necessity for their services shall cease. While in service they will receive the pay and allowances of Cavalry soldiers and an additional allowance of 40 cents per day, provided they furnish their own horses and horse equipments; but such additional allowance will cease if they do not keep their horses and equipments in serviceable condition. (A. R. 479, 1913.)

1577. Department commanders are authorized to appoint the sergeants and corporals for the whole number of enlisted Indian scouts serving in their departments, but such appointments must not exceed the proportion of 1 first sergeant, 5 sergeants, and 4 corporals for 60 enlisted Indian scouts. (A. R. 480, 1913.)

1578. The enlistment and reenlistment of Indian scouts will be made under the direction of department commanders. The appointment or mustering of farriers or horseshoers on the rolls of Indian scouts is illegal. (A. R. 492, 1913.)

1579. Indian scouts are a part of the Army. (Act Feb. 2, 1901 (31 Stat., 748); G. O. 9, 1901.)

NOTE.—They are on the same status as to continuous-service pay and travel pay as are other enlisted men.

INCOME TAX.

1580. The act of September 8, 1916, entitled "An act to increase the revenue and for other purposes," provides:

"SEC. 1. (a) That there shall be levied, assessed, collected, and paid annually upon the entire net income received in the preceding calendar year from all sources by every individual a citizen or resident of the United States, a tax of two per centum upon such income; and a like tax shall be levied, assessed, collected, and paid annually upon the entire net income received in the preceding calendar year from all sources within the United States by every individual, a nonresident alien, including interest on bonds, notes, or other interest-bearing obligations of residents, corporate or otherwise."

INCOME DEFINED.

"SEC. 2. (a) That, subject only to such exemptions and deductions as are hereinafter allowed, the net income of a taxable person shall include gains, profits, and income derived from salaries, wages, or compensation for personal service of whatever kind and in whatever form paid, or from professions, vocations, businesses, trade, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in real or personal property, also from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit, or gains or profits and income derived from any source whatever: *Provided*, That the term 'dividends' as used in this title shall be held to mean any distribution made or ordered to be made by a corporation, joint-stock company, association, or insurance company, out of its earnings or profits accrued since March first, nineteen hundred and thirteen, and payable to its shareholders, whether in cash or in stock of the corporation, joint-stock company, association or insurance company, which stock dividend shall be considered income, to the amount of its cash value."

PERSONAL EXEMPTION.

"SEC. 7. (a) That for the purpose of the normal tax only, there shall be allowed as an exemption in the nature of a deduction from the amount of the net income of each of said persons, ascertained as provided therein, the sum of \$3,000, plus \$1,000 additional if the person making the return be a head of a family or a married man with a wife living with him, or plus the sum of \$1,000 additional if the person making the return be a married woman with a husband living with her; but in no event shall this additional exemption of \$1,000 be deducted by both a husband and a wife: *Provided*, That only one deduction of \$4,000 shall be made from the aggregate income of both husband and wife when living together: *Provided further*, That guardians or trustees shall be allowed to make this personal exemption as to income derived from the property of which such guardian or trustee has charge in favor of each ward or cestui que trust: *Provided further*, That in no event shall a ward or cestui que trust be allowed a greater personal exemption than \$3,000, or, if married, \$4,000, as provided in this paragraph, from the amount of net income received from all sources. There shall also be allowed an exemption from the amount of the net income of estates of deceased persons during the period of administration or settlement, and of trust or other estates the income of which is not distributed annually or regularly under the provisions of paragraph (b), section two, the sum of \$3,000, including such deductions as are allowed under section five."

RETURNS.

"SEC. 8. (a) The tax shall be computed upon the net income, as thus ascertained, of each person subject thereto, received in each preceding calendar year ending December thirty-first.

"(b) On or before the first day of March, nineteen hundred and seventeen, and the first day of March in each year thereafter, a true and accurate return under oath shall be made by each person of lawful age, except as hereinafter provided, having a net income of \$3,000 or over for the taxable year to the collector of internal revenue for the district in which such person has his legal residence or principal place of business, or if there be no legal residence or place of business in the United States, then with the collector of internal revenue at Baltimore, Maryland, in such form as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, setting forth specifically the gross amount of income from all separate sources, and from the total thereof deducting the aggregate items of allowances herein authorized: *Provided*, That the Commissioner of Internal Revenue shall have authority to grant a reasonable extension of time, in meritorious cases, for filing returns of income by persons residing or traveling abroad who are required to make and file returns of income and who are unable to file said returns on or before March first of each year: *Provided further*, That the aforesaid return may be made by an agent when by reason of illness, absence, or nonresidence the person liable for said return is unable to make and render the same, the agent assuming the responsibility of making the return and incurring penalties provided for erroneous, false, or fraudulent return.

"(c) Guardians, trustees, executors, administrators, receivers, conservators, and all persons, corporations, or associations acting in any fiduciary capacity, shall make and render a return of the income of the person, trust, or estate for whom or which they act, and be subject to all the provisions of this title which apply to individuals. Such fiduciary shall make oath that he has sufficient knowledge of the affairs of such person, trust, or estate to enable him to make such return and that the same is, to the best of his knowledge and belief, true and correct, and be subject to all the provisions of this title which apply to individuals: *Provided*, That a return made by one of two or more joint fiduciaries filed in the district where such fiduciary resides, under such regulations as the Secretary of the Treasury may prescribe, shall be a sufficient compliance with the requirements of this paragraph.

"(d) All persons, firms, companies, copartnerships, corporations, joint-stock companies, or associations and insurance companies, except as hereinafter provided, in whatever capacity acting, having the control, receipt, disposal, or payment of fixed or determinable annual or periodical gains, profits, and income of another individual subject to tax, shall in behalf of such person, deduct and withhold from the payment an amount equivalent to the normal tax upon the same and make and render a return, as aforesaid, but separate and distinct, of the portion of the income of each person from which the normal tax has been thus withheld, and containing also the name and address of such person or stating that the name and address or the address, as the case may be, are unknown: *Provided*, That the provision requiring the normal tax of individuals to be deducted and withheld at the source of the income shall not be construed to require the withholding of such tax according to the two per centum normal tax rate herein prescribed until on and after January first, nineteen hundred and seventeen, and the law existing at the time of the passage of this act shall govern the amount withheld or to be withheld at the source until January first, nineteen hundred and seventeen.

"That in either case mentioned in subdivisions (c) and (d) of this section no return of income not exceeding \$3,000 shall be required, except as in this title provided."

ASSESSMENT AND ADMINISTRATION.

"SEC. 9. (a) That all assessments shall be made by the Commissioner of Internal Revenue and all persons shall be notified of the amount for which they are respectively liable on or before the first day of June of each successive year, and said amounts shall be paid on or before the fifteenth day of June, except in cases of refusal or neglect to make such return and in cases of erroneous, false, or fraudulent returns, in which cases the Commissioner of Internal Revenue shall, upon the discovery thereof, at any time within three years after said return is due, or has been made, make a return upon information obtained as provided for in this title or by existing law, or require the necessary corrections to be made, and the assessment made by the Commissioner of Internal Revenue thereon shall be paid by such person or persons immediately upon notification of the amount of such assessment; and to any sum or sums due and unpaid after the fifteenth day of June in any year, and for ten days after notice and demand thereof by the collector, there shall be added the sum of five per centum on the amount of tax unpaid, and interest at the rate of one per centum per month upon said tax from the time the same became due except from the estates of insane, deceased, or insolvent persons.

"(b) All persons, firms, copartnerships, companies, corporations, joint-stock companies, or associations, and insurance companies, in whatever capacity acting, including lessees or mortgagors of real or personal property, trustees acting in any trust capacity, executors, administrators, receivers, conservators, employers, and all officers and employees of the United States having the control, receipt, custody, disposal, or payment of interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, or other fixed or determinable annual or periodical gains, profits, and income of another person, exceeding \$3,000 for any taxable year, other than income derived from dividends on capital stock or from the net earnings of corporations and joint-stock companies or associations, or insurance companies, the income of which is taxable under this title, who are required to make and render a return in behalf of another, as provided herein, to the collector of his, her, or its district, are hereby authorized and required to deduct and withhold from such annual or periodical gains, profits, and income such sum as will be sufficient to pay the normal tax imposed thereon by this title, and shall pay the amount withheld to the officer of the United States Government authorized to receive the same; and they are each hereby made personally liable for such tax, and they are each hereby indemnified against every person, corporation, association, or demand whatsoever for all payments which they shall make in pursuance and by virtue of this title.

"In all cases where the income tax of a person is withheld and deducted and paid or to be paid at the source, such person shall not receive the benefit of the personal exemption allowed in section seven of this title except by an application for refund of the tax unless he shall, not less than thirty days prior to the day on which the return of his income is due, file with the person who is required to withhold and pay tax for him a signed notice in writing claiming the benefit of such exemption, and thereupon no tax shall be withheld upon the amount of such exemption: *Provided*, That if any person for the purpose of obtaining any allowance or reduction by virtue of a claim for such exemption, either for himself or for any other person, knowingly makes any false statement or false or fraudulent representation, he shall be liable to a penalty of not exceeding \$300.

"And where the income tax is paid or to be paid at the source, no person shall be allowed the benefit of any deduction provided for in sections five or six of this title unless he shall, not less than thirty days prior to the day on which the return of his income is due, either (1) file with the person who is required to withhold and pay tax for him a true and correct return of his gains, profits, and income from all other sources, and also the deductions asked for, and the showing thus made shall then become a part of the return

to be made in his behalf by the person required to withhold and pay the tax, or (2) likewise make application for deductions to the collector of the district in which return is made or to be made for him: *Provided*, That when any amount allowable as a deduction is known at the time of receipt of fixed annual or periodical income by an individual subject to tax, he may file with the person, firm, or corporation making the payment a certificate, under penalty for false claim, and in such form as shall be prescribed by the Commissioner of Internal Revenue, stating the amount of such deduction and making a claim for an allowance of the same against the amount of tax otherwise required to be deducted and withheld at the source of the income, and such certificate shall likewise become a part of the return to be made in his behalf.

"If such person is absent from the United States or is unable owing to serious illness to make the return and application above provided for, the return and application may be made by an agent, he making oath that he has sufficient knowledge of the affairs and property of his principal to enable him to make a full and complete return, and that the return and application made by him are full and complete.

"(c) The amount of the normal tax hereinbefore imposed shall be deducted and withheld from fixed or determinable annual or periodical gains, profits, and income derived from interest upon bonds and mortgages or deeds of trust or other similar obligations of corporations, joint-stock companies, associations, and insurance companies, whether payable annually or at shorter or longer periods, although such interest does not amount to \$3,000, subject to the provisions of this title requiring the tax to be withheld at the source and deducted from annual income and returned and paid to the Government.

"(d) And likewise the amount of such tax shall be deducted and withheld from coupons, checks, or bills of exchange for or in payment of interest upon bonds of foreign countries and upon foreign mortgages or like obligations (not payable in the United States), and also from coupons, checks, or bills of exchange for or in payment of any dividends upon the stock or interest upon the obligations of foreign corporations, associations, and insurance companies engaged in business in foreign countries.

"And the tax in such cases shall be withheld, deducted, and returned for and in behalf of any person subject to the tax hereinbefore imposed, although such interest or dividends do not exceed \$3,000, by (1) any banker or person who shall sell or otherwise realize coupons, checks, or bills of exchange drawn or made in payment of any such interest or dividends (not payable in the United States), and (2) any person who shall obtain payment (not in the United States), in behalf of another, of such dividends and interest by means of coupons, checks, or bills of exchange, and also (3) any dealer in such coupons who shall purchase the same for any such dividends or interest (not payable in the United States) otherwise than from a banker or another dealer in such coupons.

"(e) Where the tax is withheld at the source, the benefit of the exemption and the deductions allowable under this title may be had by complying with the foregoing provisions of this section.

"(f) All persons, firms, or corporations undertaking as a matter of business or for profit the collection of foreign payments of such interest or dividends by means of coupons, checks, or bills of exchange shall obtain a license from the Commissioner of Internal Revenue, and shall be subject to such regulations enabling the Government to ascertain and verify the due withholding and payment of the income tax required to be withheld and paid as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe; and any person who shall knowingly undertake to collect such payments as aforesaid without having obtained a license therefor, or without complying with such regulations, shall be deemed guilty of a misdemeanor and for each offense be fined in a sum not exceeding \$5,000, or imprisoned for a term not exceeding one year, or both, in the discretion of the court.

"(g) The tax herein imposed upon gains, profits, and income not falling under the foregoing and not returned and paid by virtue of the foregoing shall be assessed by personal return under rules and regulations to be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. The intent and purpose of this title is that all gains, profits, and income of a taxable class, as defined by this title, shall be charged and assessed with the corresponding tax, normal and additional, prescribed by this title, and said tax shall be paid by the owner of such income or the proper representative having the receipt, custody, control, or disposal of the same. For the purpose of this title ownership or liability shall be determined as of the year for which a return is required to be rendered.

"The provisions of this title relating to the deduction and payment of the tax at the source of income shall only apply to the normal tax hereinbefore imposed upon individuals."

Regulations and decisions pertaining to income tax are purchased by the Quartermaster General.

LEAVES OF ABSENCE.

1581. Officers, when absent on account of sickness or wounds, or lawfully absent from duty and waiting orders, shall receive full pay; when absent with leave for other causes, full pay during such absence not exceeding in the aggregate thirty days in one year and half pay during such absence exceeding thirty days in one year. (R. S., 1265.)

The full pay of an officer includes any addition to his pay, such as pay for mounts, pay as aid, and so forth. (15 Comp., 430, 506.)

The pay for certificate of merit is not subject to deduction on account of half pay for excess leave of absence. (Comp., Jan. 23, 1911.)

NOTE.—"Half pay" will be deducted from the amount due on the face of an officer's pay account only when it pertains to the period covered by the account; otherwise it should be treated as a collection, as it represents an overpayment.

1582. In the discretion of the Secretary of War, leave of absence without deduction of pay and allowances may be extended to four months if taken only once in four years. (Act July 20, 1876 (19 Stat., 102); G. O. 78, 1876.)

1583. Leaves of absence will be granted in terms of months and days, as "one month," "one month and ten days." A leave of absence commences on the day following that on which the officer departs from his proper station. The day of departure, whatever the hour, is counted as a day of duty; the day of return as a day of absence.

Leave for one month, commencing on the first day of a calendar month, will expire with the last day of the month, whatever its number of days. Commencing on an intermediate day, the leave will expire the day preceding the same day of the next month.

The expiration of his leave, whether granted on account of sickness or not, must find an officer at his station, except as indicated in paragraphs 60 and 1293, Army Regulations, 1913. (A. R. 68, 1913.)

1584. Leaves of absence granted, for the purpose of visiting the United States, to officers of the Army serving in Alaska or beyond the limits of the United States, will be regarded as taking effect upon the respective dates upon which such officers reach, or might have reached, the United States. Officers performing the journey in the most direct way customary will be regarded as on detached service while en route to and from the United States.

An officer going to or returning from duty in the Philippine Islands, who desires to make the journey by a route other than the customary one and to visit foreign countries on leave of absence while en route, will be credited (in addition to the amount of time covered by the leave of absence granted to him) with a period of 30 days as on detached service to cover the average amount of time necessary to perform the journey from the Philippine Islands to the usual port of arrival in the United States, or from said port to the Philippine Islands. (A. R. 60, 1913.)

1585. Officers on leave from the Philippine Islands who fail, through their own neglect, to secure transportation on first transport after expiration of leave, will be required to return to Manila at their own expense upon the first commercial vessel after departure of transport. (G. O. 196, 1907.)

1586. Leaves to be absent from the Philippine Islands other than to return to the United States, which may be granted officers of the Army serving in said islands and sailing from Manila, shall be regarded as taking effect on the dates such officers reach Manila, and as terminating on the dates of their departure from Manila in returning to their stations. (Act Mar. 2, 1907; G. O. 48, 1907.)

1587. Officers detailed as students at the several service schools and the Army War College, and absent therefrom during the suspension of the ordinary academic studies, will be charged with leave for the time so absent. (Cir. 3, W. D., 1906.)

The provisions of section 1330, Revised Statutes, authorizing leaves of absence to certain officers of the Military Academy, during the period of the suspension of the ordinary academic studies, without deduction from pay and allowances, be, and are hereby, extended to include officers on duty exclusively as instructors at the service schools on approval of the officer in charge of said schools. (Act Mar. 23, 1910; G. O. 54, W. D., 1910.)

NOTE.—The act applies to the service schools enumerated in A. R. 449, 1913.

1588. When officers who are absent from their stations apply for payment, quartermasters will require evidence of proper authority for the absence. The pay accounts will exhibit the date of commencement of leave, authority therefor, and, in case the account is for the month in which the absence terminates, date of return to duty. When an officer claims full pay for any part of his absence the quartermaster will ascertain the time for which he is entitled to the same from the monthly list of absentees issued from The Adjutant General's office, or, if that does not afford the information, from the officer's statement of his leaves.

When the pay accounts of an officer who is abroad are mailed before maturity, and check in payment is not to be drawn to the order of the officer himself, the quartermaster is warranted in deferring payment until satisfied that the officer was alive on the last day of the month to which the account pertains. (2d Comp., vol. 2, par. 746.)

NOTE.—The regulations neither require nor contemplate that payments made to officers when on leave of absence be noted on their leave orders. (2d Comp., vol. 2, par. 746.)

1589. Delays in obeying orders, in reporting for duty, or in returning to duty from leave can not be authorized except by the War Department. Such delays will be regarded as leaves of absence, unless it be stated in the order granting them that they are in the interest of the public service. (A. R. 70, 1913.)

1590. In determining the period for which an officer is entitled to full pay on leave, time within four successive leave years, terminating with the one in which absence is taken, will be considered. If the absence does not cover the entire period for which full pay is allowed, the balance thereof will be placed to the officer's credit as belonging to the last year or years of the four considered and may be made available for future leave. (A. R. 1275, 1913.)

In computing leave credits a pro rata credit for time served in the year in which an officer enters the service and full credit for the succeeding years, including the year of leaving the service, is allowable. (2d Comp., Dec. 12, 1892; P. M. G. O., 1794; 23 Comp., 325.)

1591. When an officer is granted a leave of absence it shall be charged to the year or years in which it first accrued in order of priority of date, and any balance of accrued leave remaining shall stand to his credit for future leaves; provided no credit shall stand longer than four years from date of accruing. (G. O. 77, 1898.)

NOTE.—An officer who has four months' leave credits may get five months' leave on full pay if leave commences on any date between March 1 and June 1.

1592. In requesting a statement of the amount of leave to which an officer is entitled, he should forward a complete list of leaves he has had, as shown by his personal record or from recollection, which will be verified in The Adjutant General's office and forwarded to the Quartermaster General for computation. (Sec. War, Aug. 11, 1908; P. M. G. O. 26302.)

1593. All authorized absence from duty, except on account of sickness or wounds, counts as absence with leave, unless shown to be for the convenience of the Government. (Cir. 35, W. D., 1905.)

Hunting leaves are regarded as "for the convenience of the Government." (Cir. 52, W. D., 1905.)

1594. Unavoidable delays in returning from leave of absence can be excused by the authority who granted the leave which was overstayed, provided the period of the delay does not involve an absence for a longer period than the authority had the power to grant, in which case the delay must be acted upon by the next higher authority. (Cir. 5, W. D., 1905.)

1595. The leave year is reckoned from July 1 to the following June 30, both inclusive. In computing leave of absence expressed in days during any leave year, every day of such absence will be counted; but in aggregating such absence 30 days, whether consecutive or otherwise, will be regarded as a month's absence. Leave expressed in months will be counted in months. (A. R. 1276, 1913.)

Leave of absence granted for less than 30 days which, through extension, permits an officer to continue on leave for 30 days or more, is viewed as leave expressed in days, and each day should be charged. (J. A. G., May 31, 1906; P. M. G. O. 56139.)

When a leave is granted in days and subsequently extended by a monthly leave, each should be computed as though standing alone.

1596. Leave of absence may be granted by the Superintendent of the United States Military Academy, under regulations prescribed by the Secretary of War, to the professors, assistant professors, instructors, and other officers of the academy for the entire period of the suspension of the ordinary academic studies, without deductions from pay or allowances. Similarly officers in charge of service schools may grant leaves of absence to officers on duty exclusively as instructors at such schools. (A. R. 1277, 1913.) (See par. 1587.)

1597. Leaves of absence which may be granted to officers of the Army serving in Alaska, or without the limits of the United States, for the purpose of returning thereto, shall be regarded as taking effect on the dates upon which such officers reach the United States and as terminating on the dates of their respective departure from the United States in returning to their commands. (Act Mar. 2, 1901 (31 Stat., 902); G. O. 26, 1901.)

1598. An officer ordered to temporary duty while on leave will be regarded as on duty from the day on which he receives the order. When the duty is to be performed at a future date he will be on duty from the date on which he starts to obey the order. The date of the receipt of the order in the first case, and the date of departure in the second, will be promptly reported to The Adjutant General of the Army. When relieved from such duty, or on the completion thereof, he reverts to the status of leave and will be credited with the time on duty under such order. (A. R. 1278, 1913.)

MEDICAL CORPS.

1599. Hereafter first lieutenants shall be promoted to the grade of captain after three years' service in the Medical Corps. (Act Apr. 23, 1908 (35 Stat., 67); G. O. 67, 1908.)

Persons hereafter commissioned in the Medical Corps shall be citizens of the United States between the ages of twenty-two and thirty years and shall be promoted to the grade of captain upon the completion of five years' service in the Medical Corps and upon passing the examinations prescribed by the President for promotion to the grade of captain in the Medical Corps. (Act June 3, 1916.)

Service to be computed from date of acceptance of commission. (Comp., Nov. 25, 1907; P. M. G. O. 5706—case Capt. H. S. Kiersted.)

MEDICAL RESERVE CORPS.

1600. When employed on active duty in the service of the United States officers of the Medical Reserve Corps "shall be entitled to the pay and allowances of first lieutenants of the Medical Corps with increase for length of service now allowed by law, said increase to be computed only for the time of active duty." Their commissions as first lieutenants confer upon them all the authority, rights, and privileges of commissioned officers of like grade in the Medical Corps, except promotion, but only when called into active duty. They are not entitled to retirement or retirement pay. (Act Apr. 23, 1908 (35 Stat., 68); G. O. 67, 1908.)

One year after the passage of this act the Medical Reserve Corps, as now constituted by law, shall cease to exist. Members thereof may be commissioned in the Officers' Reserve Corps, subject to the provisions of this act, or may be honorably discharged from the service. (Act June 3, 1916.)

1601. An officer of the Medical Reserve Corps of the Army ordered by the Secretary of War to active duty in the service of the United States on account of an existing emergency is not entitled to pay until he enters upon the performance of such duty by starting to his place of duty. (15 Comp. 886, June 16, 1906.)

If there is unnecessary delay in proceeding under orders the officer would be in a status of absence without leave and would not be entitled to pay during the time of delay unless excused as unavoidable. (Comp., Nov. 13, 1913; Navy Memo. 153, p. 2860.)

An officer who has accepted a commission in the Medical Reserve Corps, and is serving as contract surgeon at time of assignment to active duty, is entitled to pay of commissioned grade from date of the order of assignment, provided he is on duty on such date. Payment for both services may be made on one voucher, certificates of nonindebtedness not being required.

1602. A Medical Reserve Corps officer is not entitled to leave credits which accrued while he was serving as contract surgeon; but during his active duty as such officer the statutes regulating cumulative leave apply to him. (J. A. G., June 29, 1906; P. M. G. O. 69506.)

Officers of the Medical Reserve Corps ordered to active duty are entitled to increase of pay for length of service, but time of active duty only in said corps can be counted in computing such increase. (Act Apr. 23, 1906 (35 Stat., 68); G. O. 67, 1906; also 21 Comp., 675.)

MILEAGE.

1603. Mileage accounts will be paid by department quartermasters and the depot quartermasters at Washington, D. C., and Seattle, Wash.

1604. When an officer travels under competent orders he will be entitled to reimbursement as follows:

1. When traveling without troops by land, except within the geographical limits of the Territory of Alaska, or in the Philippine Archipelago, in the Hawaiian Archipelago, in the home waters of the United States, or between the United States and Alaska, by mileage at the rate of 7 cents a mile and no more; distances to be computed and mileage to be paid over the shortest usually traveled routes, with deductions as hereinafter provided.

2. When traveling without troops within the geographical limits of the territory of Alaska, in the amount of actual expenses only, not to exceed \$4.50 a day and cost of transportation when not furnished by the Quartermaster Corps, to be paid upon proper vouchers duly itemized and supported by receipts where it is practicable at the time to obtain the same.

3. When traveling with or without troops, by sea, in the amount of actual expenses.

4. Officers who so desire may upon application to the Quartermaster Corps be furnished under their orders transportation requests for the entire journey by land, exclusive of sleeping and parlor car accommodations, or by water, and the transportation so furnished shall, if travel was performed under a mileage status, be charged against the officer's mileage account, to be deducted at the rate of 3 cents a mile by the quartermaster paying the account, and of the amount so deducted there shall be turned over to an authorized officer of the Quartermaster Corps 3 cents a mile for transportation furnished, except over any railroad which is a free or 50 per cent land-grant railroad, for the credit of the appropriation for the transportation of the Army and its supplies.

5. When the established route of travel shall, in whole or in part, be over the line of any railroad on which the troops and supplies of the United States are entitled to be transported free of charge, or over any 50 per cent land-grant railroad, officers traveling as herein provided for shall, for the travel over such roads, be furnished with transportation request, exclusive of sleeping or parlor car accommodations, by the Quartermaster Corps. When transportation is furnished by the Quartermaster Corps, or when the established route of travel is over any of the railroads above specified, there shall be deducted from the officer's mileage account by the quartermaster paying the same 3 cents a mile for the distance for which transportation has been or should have been furnished. Travel in the Philippine Archipelago, the Hawaiian Archipelago, and the home waters of the United States is confined to travel in which both termini of the journey are in one of the above places. (A. R. 1279, 1913.)

1605. Travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and between the United States and Alaska shall not be regarded as sea travel and shall be paid for at the rates established by law for land travel within the boundaries of the United States. (Act June 12, 1906 (34 Stat., 247); G. O. 115, 1906. See A. R. 1279, 1913.)

NOTE.—The above debars the payment of actual expenses for such travel, whether with or without troops.

1606. An officer in the Philippine Islands, traveling by transport by a longer route, is not entitled to mileage by other than the shortest usually traveled route unless ordered to travel by said transport. (Comp., Nov. 14, 1906; P. M. G. O., 70183—case Lieut. Budd, 1st Inf.)

1607. Travel on a Coast Guard vessel in the Philippine Islands is not travel on vessels owned, operated, or controlled by the United States, and mileage, without deduction of 3 cents, is allowable for travel without troops. (Comp., July 25, 1906; P. M. G. O., 46641—case Maj. Gambrill.)

1608. The Secretary of War may determine what shall constitute travel and duty without troops within the meaning of the laws governing the payment of mileage. (Act June 12, 1906 (34 Stat., 246); G. O. 115, 1906.)

Traveling with troops * * * will not be regarded as covering cases of officers included in the movement by railroad, stage, or like established lines of conveyances, of detachments of less than 10 armed or unarmed men, such as guards and nurses for disabled or insane officers or soldiers or recruiting parties

and escorts for inspectors, quartermasters, and others, or the public funds or property in their charge. (A. R. 1281, 1913.)

1606. Officers, active and retired, when traveling under competent orders without troops * * * shall be paid 7 cents per mile, and no more; distances to be computed and mileage to be paid over the shortest usually traveled routes, with deduction as hereinafter provided; and payment and settlement of mileage accounts of officers shall be made according to distances and deductions computed over routes established and by mileage tables prepared by the Quartermaster General of the Army under the direction of the Secretary of War. (Act June 12, 1906 (34 Stat., 246); G. O. 118, 1906. See A. R. 1282, 1913.)

The expert accountant of the Inspector General's Department shall receive mileage at the same rates and under the same conditions as is provided by law for officers of the Army. (Act Aug. 24, 1912; 37 Stat., 875.)

NOTE.—For sea travel see "Actual expenses."

1610. Mileage will be paid in the department in which the journey is completed, but this will not apply to journeys in which delays at intermediate points occur and afford opportunity for the collection of mileage for travel performed to such points. (A. R. 1283, 1913.)

1611. The original order, or certified copy, including indorsements, will accompany each voucher for mileage, and when transportation in kind has been furnished for the whole or for any part of the distance actually traveled the order must be indorsed by the quartermaster issuing the transportation, showing between what points and over what route such transportation was furnished. (A. R. 1284, 1913.)

NOTE.—Where an officer performs more than one journey under the same order and submits separate vouchers therefor, or where a number of officers perform journeys under one order, and payment is made in the same month's account, it will be sufficient if the order is filed with the first voucher paid and reference thereto made on subsequent vouchers. (P. M. G., 70335, Sept. 18, 1908.)

1612. If transportation is furnished at the request of the officer by a longer than the shortest usually traveled route, that fact shall appear in the quartermaster's indorsement on the orders.

1613. When a part of the journey is performed when one statute is in force and the remainder after another statute takes effect the compensation for each part is to be at the rate provided by the statute in force when the traveling was done. (Sup. Ct., 128 U. S., 471—case McDonald; 6 Comp., 527, Dec. 9, 1899.)

1614. Having presented a mileage account to a quartermaster and being dissatisfied with the amount received, it has passed out of the category of a current account and has become a contested claim, which no quartermaster should be called upon to settle. (Comp., July 21, 1899; Cir. 193, P. M. G. O.—case Lieut. Schumm.)

NOTE.—But in cases of short payments in mileage vouchers the Quartermaster General may, pursuant to an agreement with the auditor, direct the issuance of supplemental vouchers, observing the following routine: The voucher to be prepared in the Quartermaster General's office by the examiner of the account and to contain the proper reference to the original voucher, which must have been noted on it by the examiner the fact that supplemental vouchers have been issued. This does not extend to vouchers which have been sent to the auditor's office.

1615. An officer traveling on duty in connection with public works (not arsenals, military surveys, or explorations) will receive travel allowances from the appropriations for the work, but if there be no appropriation he will receive mileage from the Quartermaster Corps.

An officer traveling on duty in connection with the National Guard will receive his travel allowances from the appropriation for the National Guard. (A. R. 1285, 1913, as changed by C. A. R. 51, 1917.)

1616. An officer traveling under the orders of the Secretary of War, which relieve him from duty with the Isthmian Canal Commission and direct him to report at a military station for assignment to duty, is not traveling in the performance of any duty for or under the Isthmian Canal Commission, but upon business pertaining to the Military Establishment, and the mileage or actual expenses should be paid from the Army appropriation for mileage. (Comp., Jan. 27, 1910, P. M. G. O., 80985—case Maj. McCulloch, Jr., Mod. Corps.)

But the travel of an officer under orders which direct him to report to the Isthmian Canal Commission for duty is on business pertaining to the commission and mileage therefor is not payable from the Army appropriation, but from the appropriation for the support of the Isthmian Canal Commission. (Comp., June 24, 1906; P. M. G. O., 50073—case Lieut. Angel, P. R. Inf.)

1617. An officer furnished transportation, including subsistence and berth, over other than the official route is not debarred from receiving mileage or actual expenses over the official route, less the cost of transportation furnished, the acceptance of such transportation not being a waiver of the officer's statutory right to mileage. (Comp., Dec. 27, 1906; P. M. G. O., 11826-81, reversing 9 Comp., 72, Aug. 14, 1902—case Maj. Alexander; see also 10 Comp., 355, Oct. 17, 1903, based on 38 Ct. Cls., 70, Jan. 5, 1903—case Chauncey Thomas.)

1618. When the law provides mileage to an officer for a journey on commercial steamer and he is furnished with a transportation ticket which includes subsistence and stateroom without extra charge, he is entitled to mileage, less deduction of 3 cents for transportation. (12 Comp., 497, Feb. 28, 1906—case Lieut. Masseo.)

1619. An officer who (except for sea travel) uses a Government conveyance upon which subsistence is not furnished is entitled to mileage with the regular deduction of 3 cents. (3 Comp., 210, Dec. 5, 1896—case Maj. Mahon, Engr. Corps.)

1620. An officer traveling under orders which entitle him to mileage, and who hires transportation for all or part of the journey, is not entitled to reimbursement for cost of such transportation from any appropriations for the Quartermaster Corps. (9 Comp., 771, June 16, 1903—case Lieut. Harper, 7th Cav.; Comp., Jan. 12, 1914—case Capt. Huebscher.)

1621. All allowances for mileage shall be made solely from the sums appropriated for such purposes. (Act Apr. 23, 1904 (33 Stat., 267); G. O. 76, 1904.)

Allowances for mileage for travel on Army business and all other business of a military character should be paid from the sums appropriated for mileage. (11 Comp., 178, Oct. 22, 1904; Comp., May 26, 1906; P. M. G. O., 51563.) (See paragraph 1659.)

1622. The following are entitled to mileage to their first stations: Officers of the Medical Corps, officers of the Medical Reserve Corps, contract surgeons, and acting dental surgeons, from place of appointment; graduates of the United States Military Academy, from their homes; officers appointed from the ranks, from place of discharge as enlisted man. (A. R. 1296, 1913.)

NOTE 1.—Mileage to graduates of the Military Academy for travel on joining first station after assignment is chargeable to the fiscal year in which they actually join.

NOTE 2.—An officer appointed from the ranks is not deprived of mileage by availing himself of a leave prior to assignment. (P. M. G., Sept. 6, 1901, 24880.)

1623. The President himself, or through the War Department, may direct the movement of all officers. To whatever place and on whatever business connected with the military service he may order them to proceed, they are bound to obey when such order is not forbidden by law; and in such case the officer is entitled to mileage. (Billings v. U. S., 23 Ct. Cls., 177.)

1624. To entitle an officer to mileage he must travel on public business; permission to travel does not entitle an officer to mileage. (Vol. 3, Dig. 2d Comp., 821, May 10, 1888.)

1625. Mileage is payable to contract surgeons under the same laws and regulations as to officers of the Army. (Act June 12, 1906 (34 Stat., 246); G. O. 115, 1906.)

1626. A contract surgeon ordered to report as a witness before a court-martial is entitled to mileage and not to reimbursement of expenses as provided in army regulation 989, 1913. (9 Comp., 461, Mar. 4, 1903—case Dr. McMillen.)

1627. Contract surgeons are entitled to mileage from place of entering into contract to place of assignment to duty; also from place of annulment to place of making contract. Request for annulment does not affect this right, but annulment for misconduct or neglect of duty would. (6 Comp., 351, Oct. 13, 1899.)

1628. A contract surgeon ordered home for annulment of contract is entitled to mileage from the place of receipt of the order, regardless of whether such place is a place of leave, to the place that he certifies as being his home, provided he performs travel to that place within a reasonable time. The fact that his contract was entered into at a place other than that claimed as his home does not affect his right to mileage to his home. (Auditor, Oct. 28, 1904.)

1629. A contract surgeon who requests annulment of contract and travels without orders before annulment is made can not be reimbursed for traveling expenses incurred prior to annulment, even though he has an order approving the travel. (6 Comp., 12, July 7, 1899—case Dr. Young.)

1630. A contract surgeon who accepted a commission prior to the expiration of his contract voluntarily terminated it and is not entitled to the travel allowances provided for therein. (9 Comp., 522, Apr. 3, 1903—case Dr. Robins.)

1631. An officer on detached duty received an order relieving him from such duty on a certain future date and directing him upon such relief to join a particular regiment. Thereafter, but before such relief, he received another order effecting a mutual transfer whereby he was authorized, at his own request, to join a different regiment, and upon his relief from detached service he proceeded to join the regiment to which transferred without reporting to the regiment to which assigned in the first order: *Held*, that he was not entitled to mileage under the first order because no travel was performed thereunder, and not entitled to mileage under the second order, because the travel performed thereunder was not necessary in the military service. (20 Comp., 232. See A. R. 1297, 1913.)

1632. An officer of the Army stationed at Washington, D. C., was designated by the Secretary of War to attend the meeting of the American Prison Association to be held at Baltimore, Md., during the month of November, 1912, for the purpose of obtaining information relative to prisons and prisoners to be used in connection with the Army. Upon completion of this duty he was to return to his proper station.

Held, that as the officer's journey to and from Baltimore was on Army business, and was made in obedience to the orders of the Secretary of War, his right to reimbursement for expenses must be determined by the mileage laws for the Army, under which he was entitled, for distance traveled, to 7 cents per mile and no more, payable from the mileage appropriation. (Comp., Apr. 26, 1913; Bull. 17, W. D. 1912.)

1633. Federal funds can not be used to pay the expenses of Regular Army officers traveling under orders from the State or Territorial authorities. (Bull. Militia Affairs, quarter ending Dec. 31, 1911.)

Actual Expenses.

1634. For all sea travel, except in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and between the United States and Alaska, actual expenses only shall be paid to officers, contract surgeons, * * * and to the expert accountant of the Inspector-General's Department when traveling on duty under competent orders, with or without troops, and the amount so paid shall not include any shore expenses at port of embarkation or debarkation. (Act of June 12, 1906 (34 Stat., 247); G. O., 115, 1906. See A. R. 1280.)

1635. Hereafter actual expenses only, not to exceed \$4.50 per day and cost of transportation when not furnished by the Quartermaster Corps, shall be paid to the officers of the Army, contract surgeons, and dental surgeons when traveling on duty without troops, under competent orders, within the geographical limits of the Territory of Alaska. (Act May 11, 1906 (35 Stat., 114); G. O., 80, 1906.)

1636. An officer stationed within the geographical limits of Alaska and directed to proceed to a place or places in Alaska on temporary duty and upon completion thereof to return to his station, is in the status of a traveler from the date of his departure from his regular station to the date of return thereof and for such period is entitled to his actual and necessary expenses, not to exceed \$4.50 per day and cost of transportation when not furnished by the Quartermaster Corps. The fact that the route of travel between two places in Alaska may lie in part outside the geographical limits of Alaska does not entitle to mileage, as distinguished from actual expenses, as the termini of the journey govern in determining the character of the journey.

An officer directed to proceed from a place within the continental limits of the United States to a place or places within the geographical limits of Alaska for temporary duty and upon completion thereof to return to his proper station, is in the status of a traveler for the entire period, and is entitled to mileage for his journey to and from Alaska, and to actual and necessary expenses while in Alaska, not to exceed \$4.50 per day and cost of transportation when not furnished by the Quartermaster Corps. (Comp., Aug. 9, 1909; P. M. G. O., 69781—case Capt. J. F. Hall, Med. Corps; and Oct. 14, 1909, P. M. G. O., 78560—case J. C. Whinnery, Dental Surg.)

1637. An officer on foreign service, returning to or from the United States on leave of absence, who assumes command of troops on board the transport by virtue of being the senior line officer on board, is entitled to actual expenses for the journey. (Cir. 88, W. D., Oct. 31, 1908; confirmed by Comptroller Mar. 19, 1909.)

Such accounts should contain a certificate by the officer that he assumed command by seniority under paragraph 225, Army Transport Regulations. (P. M. G., Mar. 26, 1909, 73828.)

1638. A chaplain on duty in the Philippine Department granted a leave of absence for the purpose of visiting the United States and who is assigned by the officer in command of the troops on board a transport to duty as chaplain for the voyage is not entitled to reimbursement of actual expenses. (Sec. War, Nov. 24, 1911; P. M. G. O., 92199A.)

1639. Actual expenses only will be paid to officers for sea travel when traveling under competent orders, with or without troops, and the amount so paid shall not include any shore expenses at port of embarkation or debarkation. Travel in the Philippine Archipelago, the Hawaiian Archipelago, in the home waters of the United States, and between the United States and Alaska is not regarded as sea travel.

An itemized statement of such expenses will be filed with each voucher for payment, using the following as a basis of what is allowable:

1. Fares upon commercial steamers or other usual modes of conveyance by sea, and the cost of transportation for self and baggage by boat or lighter to and from vessels when voyages are not begun or ended at docks and a charge in addition to the cost of passage is made therefor.

2. Cost of customary stateroom accommodations on commercial steamers when the same is not included in the charge for passage.

3. Hire of special water transportation when there are no regular means of conveyance.

4. Actual cost of meals for the time actually and unavoidably consumed in the voyage when the same is not included in the charge for passage, provided that under such conditions the total charge for meals, including fees to dining-room stewards, does not exceed \$5 per day. Amount of rent of steamer chair, not exceeding \$1 for trips of two days or longer on each commercial steamer, and fees to cabin and other stewards not exceeding the following: Six days or less on the Atlantic Ocean, \$1.50 a day; 7 to 10 days, not exceeding \$10; 11 to 15 days or longer, \$1 a day; total, not exceeding \$15. On the Pacific Ocean, 15 days or less, \$1 a day; total fees for 15 days or longer, not exceeding \$15. To the West Indies, Cuba, Porto Rico, Panama, and to South American ports, \$1 a day; total fees for 15 days or longer, not exceeding \$15. From the Orient to the United States via Suez, not exceeding \$25.

5. When transshipping at an intermediate port, as a necessary incident to a continuous voyage, the actual cost at hotels of meals, lodgings, baths, and fees not exceeding 50 cents per day to waiters and bellboys, provided the total charge for these items does not exceed \$5 per day; transfer of self and baggage from dock to hotel and from hotel to dock, and fees to porters for handling baggage, not exceeding \$2 for each transfer. The officer will certify on the itemized statement that the account is correct and just and that the amounts charged therein were actually paid by him. Subvouchers, properly receipted, will be required for items of board and lodging at hotels. When not practicable to obtain such subvouchers, the officer will so certify. Charges for baths, where baths are not included in the charge for lodging, will in every instance be supported by subvoucher. The payment of fees to cabin or other stewards or the rent of steamer chairs when traveling on Government transports is not authorized. Accounts for reimbursement for items not authorized herein will be forwarded to the Quartermaster General of the Army, to be submitted to the Secretary of War for his consideration and approval before payment, but in no case can the total of such expenses as are reasonably included under the heads board and lodging be lawfully reimbursed in excess of \$5 per day. (A. R. 1280, 1913, as changed by C. A. R. 12, 1914.)

The United States Fruit Co. makes a 25 per cent reduction from the regular rates for officers and enlisted men traveling under orders from New York City and New Orleans to Colon, or vice versa. The regular rates, effective July 1, 1916, from New York City and New Orleans are \$80 and \$65, respectively, meals and stateroom accommodations included.

The Panama Railroad has made a special rate of \$40 for officers and enlisted men traveling under orders between New York and Colon, which fare includes meals, and this amount is the extent to which they would be entitled to reimbursement for such travel via United Fruit Co. (Sec. War, Dec. 1, 1915.)

An officer traveling under competent orders on a chartered transport manned by a civilian crew is entitled to reimbursement of amounts paid for tips within the limits prescribed by Army Regulations (Comp., Oct. 26, 1915.)

1640. A transportation request for sea travel on behalf of an officer traveling without troops on a vessel, other than a Government transport can not be issued by the Quartermaster Corps. An officer travelling by sea and not on a Government transport must pay for his transportation, subject to reimbursement by the Quartermaster Corps, for the expenses actually incurred by him in the performance of the journey. (Cir. 93, W. D., 1908.)

1641. Tips must be itemized. The rule which requires the statement as far as possible of the items of an expense account is a rule of the accounting officers of the Treasury, and seems necessary to insure their accuracy and the enforcement of the law that only actual traveling expenses be allowed. (14 Comp., 530, Feb. 19, 1908.)

1642. An officer traveling from the Philippine Islands to the United States who, for his own convenience, proceeds on a commercial liner and is not furnished transportation and subsistence is entitled to reimbursement of what it would have cost the Government if he had come on a transport. (Comp., June 2, 1904, P. M. G. O., 43744. Case Lieut. Col. Houston.)

Deductions.

1643. Officers who so desire may upon application to the Quartermaster's Department (now Quartermaster Corps) be furnished under their orders transportation requests for the entire journey by land, exclusive of sleeping and parlor car accommodations, or by water, and the transportation so furnished shall, if travel was performed under a mileage status, be a charge against the officer's mileage account, to be deducted at the rate of 3 cents per mile by the paymaster (now quartermaster) paying the account, and of the amount so deducted there shall be turned over to an authorized officer of the Quartermaster's Department (now Quartermaster Corps) 3 cents per mile for transportation furnished, except over any railroad which is free or 50 per centum land-grant railroad, for the credit of the appropriation for the transportation of the Army and its supplies. (Act June 12, 1906 (34 Stat., 246); G. O. 115, 1906. See A. R. 1279.)

The furnishing of transportation requests is limited to established lines of common carriers (18 Comp., 853) but may be furnished over an automobile line operating as a common carrier, in which case deduction will be the same as in the case of requests issued for land travel on nonsided roads. (17 Comp., 776.)

NOTE.—When an officer has been furnished sleeping-car accommodations the cost of the same must be deducted from his mileage account.

1644. When the established route of travel shall, in whole or in part, be over the line of any railroad on which the troops and supplies of the United States are entitled to be transported free of charge or over any fifty per centum land-grant railroad, officers traveling as herein provided for shall, for the travel over such roads, be furnished with transportation requests, exclusive of sleeping and parlor car accommodations, by the Quartermaster's Department (now Quartermaster Corps). When transportation is furnished by the Quartermaster's Department (now Quartermaster Corps), or when the established route of travel is over any of the railroads above specified, there shall be deducted from the officer's mileage account by the paymaster (now quartermaster) paying the same 3 cents per mile for the distance for which transportation has been or should have been furnished. (Act June 12, 1906 (34 Stat., 247); G. O. 115, 1906. See A. R. 1279.)

1645. If an officer fails to secure transportation requests over subsidized roads, he can not be reimbursed for what it would have cost the Government had transportation requests been furnished. (Comp., Apr. 21, 1902; P. M. G. O., 30321—case Lieut. Guy E. Carleton.)

1646. When transportation is furnished for the entire distance or for a part of the distance by a route longer than the official route, and the cost is generally known to be no greater than by the official route, or it is so certified by the quartermaster, deduction is made for the distance by the official route; if the cost is greater, deduction is made for the actual distance for which transportation is furnished plus the excess of land-grant distance on the official route over that on the route on which transportation was obtained.

The amount to be credited to "Supplies, services, and transportation" is 3 cents per mile for the number of miles of nonsided road in the distance for which transportation by transportation request was furnished by the Quartermaster Corps.

Distances.

1647. Distance between two points of travel is fixed absolutely by mileage tables prepared by the Paymaster General (now Quartermaster General), under direction of the Secretary of War, regardless of the actual distance. (7 Comp., 304, Jan. 5, 1901.)

1648. When travel is performed by a longer route than that usually traveled and the evidence shows it was not for the officer's personal convenience or pleasure, but that the necessities of the service demanded it, mileage may be paid for the distance actually traveled. (Comp., Dec. 19, 1902; P. M. G. O., 11896-73.)

1649. All payments made by quartermasters on account of mileage will be determined in accordance with distance tables officially promulgated and in use at the date of beginning of the journey. Exception to this rule will be made only when the terms of the order or the impracticability of the shortest usually

traveled route compel the officer to take a longer route, in which case mileage will be computed over the route actually traveled. (A. R. 1282, 1913.)

An order which directs an officer to proceed "without delay" does not warrant payment via other than the official route.

1650. The shortest usually traveled routes between the United States and the following places are as hereinafter indicated, and actual expenses and mileage must be computed accordingly unless other routes are traveled or specified, as contemplated in Army Regulations, 1282 and 1287: Philippine and Hawaiian Islands via San Francisco; Porto Rico via New York City and San Juan; Cuba via New York City and Havana from points in the New England States, New York, and New Jersey; Cuba via Jacksonville, Fla., the Florida East Coast Railroad to Key West and steamer to Habana, Cuba, for all other points except that part of the State of Florida south of the Seaboard Air Line from Jacksonville to the Chattahoochee River and west of the St. Johns River, the route for the excepted part being by way of Port Tampa, Fla.

For the Canal Zone via New York City for the New England States, New York, New Jersey, Pennsylvania, Delaware, Maryland, District of Columbia, Virginia, West Virginia, Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, and North Dakota; via New Orleans for the remainder of the United States, for the Territory of Alaska, the Department of Hawaii, and the Philippine Islands. (Distance Cir. No. 1, Feb. 15, 1912.)

Between the United States and points in Europe via New York City and the port in Europe affording first-class steamship service nearest the destination or station of the officer. (Bull. 16, W. D., 1914.)

In District.

1651. An officer who is required to travel on duty by orders from competent authority, either by express direction or necessary implication, is entitled to mileage, when the payment of mileage in lieu of actual expenses is authorized by law, notwithstanding the duties may be within his district. (6 Comp., 163, Aug. 20, 1899.)

1652. An officer traveling under orders to supervise work being done in the district to which he was assigned for duty, but the supervision of which work was not required by the general order assigning him to duty, is entitled to mileage. (5 Comp., 956, June 24, 1899—case Capt. Harts, Engineer Corps.)

1653. Where an officer is assigned to duty at a particular place, and has duties added at another place, travel in the performance of such duties is travel within the meaning of the mileage laws; but if he is directed to perform duties at a particular place and the duties are scattered, travel in their performance is not travel within the meaning of the mileage laws. (Comp., June 18, 1902; P. M. G. O., 21256—case Lieut. Col. Jacobs; Comp., June 27, 1913.)

Inspection Duty.

1654. Inspections called for by law are those indicated in Army Regulations, 894, 897, of 1913, and General Order No. 7 of 1903. Inspections under regulations are set forth in paragraphs 191, 193, 194, 889, 896, 896½, 898, 899, 903, of 1913.

1655. No portion of the appropriation for mileage to officers shall be expended for inspections or investigations except such as are especially ordered by the Secretary of War, or such as are made by Army and department commanders in visiting their commands, and those made by the Inspector General's department in pursuance of law, Army Regulations, or orders issued by the Secretary of War, but the commanding generals of the Philippine and Hawaiian Departments may issue orders, in the name of the Secretary of War, involving travel to investigate claims for property, damages, buildings, and other property and important investigations in the Philippine Islands and Hawaiian Territory. (A. R. 1284, 1913. Act Aug. 6, 1894 (28 Stat., 237); G. O. 32, 1894.)

1656. Coast-defense commanders have no authority to issue orders to officers carrying mileage to and from posts within the coast defenses under their command. (A. R. 1286, 1913.)

Inspections by brigade commanders and commanders of Coast Artillery districts are covered by paragraph 1690. With respect to inspections by Coast Artillery district commanders travel orders will not be issued unless Government transportation is not available for making them. (G. O. 184, 1906.)

1657. Special inspections and investigations within the limits of a command (territorial or tactical) may be made under orders of the commander thereof; but in all cases involving travel his selection of officers to perform such duty shall be restricted to inspectors general, acting inspectors general, or officers of the General Staff Corps on duty as such, at his headquarters under War Department assignment. (A. R. 893, 1913.)

1658. An order to a staff officer for inspection duty, issued by the commanding general of a department "under instructions from The Adjutant General," is competent for mileage. (P. M. G., Aug. 11, 1905.)

1659. The Army mileage appropriation is not available to meet the cost of travel performed by officers of the Regular Army on duty in connection with the National Guard. Officers traveling on such duty are entitled to payment of their actual and necessary expenses from appropriations under the control of the Chief of the Militia Bureau. (Cir. 7, Militia Bureau, July 14, 1916; Bulletin 42, W. D. Oct. 19, 1916.)

Not Entitled.

1660. In the following cases mileage is not allowed: In joining for duty upon first appointment to the military service from civil life; or under the first order after a reinstatement or reappointment; or under an order to effect a transfer from one company or regiment to another, made at the request of the officers transferred; or insane officers sent under escort to the Government Hospital for the Insane; or sick officers transferred from one hospital to another. (A. R. 1297, 1913.)

1661. An officer making the physical test is not performing travel under orders within the meaning of the statutes and regulations providing for mileage and is not entitled to mileage. (16 Comp., 323.)

1662. Officers assigned to command cadets and accompany them on a journey in the exercise of such command are not entitled to mileage; but if travel was performed independently of the cadets, mileage may be authorized. (J. A. G., Feb. 26, 1907, concurred in by Sec. War, Mar. 9, 1907; P. M. G. O., 58867.)

1663. An officer ordered to witness the issue of annuity goods to Indians is not entitled to mileage, but to actual traveling expenses paid from the proper Indian appropriation. (5 Comp., 982, June 30, 1890.)

1664. An order sending an officer to the insane asylum under escort does not entitle the officer to mileage. (9 Comp., 616, May 7, 1903.)

1665. An officer of the line in charge of an escort, however small, traveling in a conveyance belonging to or especially hired for the purpose by the United States is not entitled to mileage. (Comp., Feb. 10, 1903; Cir. 7, A. G. O., 1903.)

1666. Traveling expenses of officers on duty at the Engineer School, Washington, D. C., for journeys made for the purpose of instruction, are not payable from the mileage appropriation, but from an appropriation made therefor under the control of the Chief of Engineers. (See annual appropriation act.)

1667. Officers of the Army traveling abroad for the purpose of observing operations of armies of foreign States at war are not entitled to mileage, but to actual and necessary expenses of travel, payable from the appropriation "Expenses of Military Observers Abroad." (Current Army Appropriation Act.)

1668. No money appropriated by this or any other act shall be expended for membership fees or dues of any officer or employee of the United States or of the District of Columbia in any society or association or for expenses of attendance of any person at any meeting or convention of members of any society or association, unless such fees, dues, or expenses are authorized to be paid by specific appropriations for such purposes or are provided for in express terms in some general appropriation. (Act Jan. 26, 1912; 37 Stat., 184.)

1669. "Traveling with troops" will be regarded as covering all cases of officers included in orders for movement, in whatever manner, of their appropriate commands, or in orders for movement of detachments, escorts, or stores, which proceed by marches or by transportation belonging to or especially hired for the purpose by the United States, the idea being that in marches the officers should move as do the troops and that where transportation is specially devoted to the movement it is sufficient for all included therein. (A. R. 1281, 1913.)

An officer in charge of recruits is "traveling with troops." (Sec. War, Apr. 21, 1906; P. M. G. O., 67182.)

On Leave of Absence.

1670. When an officer on leave of absence is ordered to rejoin his station, he will not be entitled to mileage unless the public service requires the performance of duty en route, in which case the order will specify the duty, the necessity therefor, and the points at which the duty will begin and end. (A. R. 1289, 1913.)

1671. An officer of the Army who, while on a leave of absence, was required by an imperative public exigency to return to his station is not entitled to mileage for travel performed in returning to his station, nor to mileage for travel in returning from his station to the place from which he departed for the purpose of resuming his leave status. An officer takes his leave of absence at his own risk; and if the Government needs his services before his leave expires, it must have them, and he must bear his own expenses in returning to his station. (13 Comp., 294, Oct. 18, 1906; 16 Comp., 445, Jan. 17, 1910.)

1672. When an officer is ordered, while on leave of absence, to accompany a detachment of recruits and on the completion of this duty to join his station, he returns to a status of leave as soon as relieved from duty with the recruits, and will proceed to join his station without expense to the Government, unless the distance he may have to travel without troops should be in excess of what it would have been had he not received the order. For such excess distance he is entitled to mileage. (A. R. 1290, 1913.)

1673. An officer ordered to temporary duty at a place where he is on leave, and then ordered to his proper station, is not entitled to mileage. (14 Ct. Cls., 272, Dec., 1878—case *Barr v. U. S.*)

1674. An officer who, while on leave of absence, receives an order to proceed to his home to await retirement, and who performed the travel before expiration of his leave, is entitled to mileage from the place of receipt of the order to his home. (10 Comp., 113, Aug. 6, 1903.)

The above applies also if an officer is retired for disability while on leave of absence and then ordered to his home. (P. M. G., Aug. 20, 1907, 63264.)

But the absence of an officer who availed himself of a leave which expired on the date of his retirement for age "can not be made the basis to confer upon him greater rights or benefits than if he had actually been at his station when his retirement took effect." Had the regulations been fully complied with "the expiration of his leave would have found him at his permanent station." (Comp., Mar. 12, 1906; P. M. G. O., 74184.)

1675. An officer on leave of absence, ordered to temporary duty, involving travel without troops, will receive mileage from place of receipt of order to place of performance of duty, and also for the return journey to place of receipt of order, provided he makes such return journey under proper orders. (A. R. 1291, 1913. See 15 Comp., 599; 18 Comp., 930.)

If ordered to rejoin his station from such temporary duty he is not entitled to mileage if the distance from the place of temporary duty to his station is less than from the place of leave to his station. (16 Comp., 179, Sept. 29, 1909.)

NOTE.—Should the distance be greater, mileage accrues for the excess of distance from the place of temporary duty to his station over that from the place of leave to his station. (P. M. G. See A. R. 1290, 1913.)

1676. An officer under orders to change station without troops who takes advantage of a leave of absence before he joins his new station is not deprived of the mileage to which he would be entitled had he not availed himself of the leave. The leave of absence merely suspends the execution of the order for change of station, and at the expiration of the leave the officer comes under operation of the order, and in obeying it is entitled to full pay for the time necessary to perform the journey from his old to his new station. (A. R. 1293, 1913.)

1677. An officer under orders to change station at a future date was granted a leave of absence. During said leave his date of relief from old station was postponed, and he was required to return for further duty. He is not entitled to mileage in going to or returning from the place of leave, although it was on the route to his new station. (Comp., Nov. 26, 1906; P. M. G. O., 58134.)

1678. An officer under orders to change station with his command who takes advantage of a leave of absence before he joins his new station is not entitled to mileage; but he may be reimbursed by the Quartermaster Corps the additional cost which would have been incurred had he accompanied the command; or, if he so elects, he may be furnished actual transportation for the journey such as he would have received had he accompanied the command. (Cir. 11, W. D., 1905.)

But an officer who was sick when his regiment changed station and who subsequently joined under orders from the department commander is entitled to mileage. "We have no authority to arrest the operation of the statute and exclude from its privileges one who brings himself within its terms because under the particular circumstances surrounding the transaction it seems inequitable. True, the order directing the travel recited that transportation in kind would be furnished by route of the regiment; but the rule is well settled that authority to issue orders which have the force of law is subject to the condition that they conflict with no act of Congress." (Ct. Cls., Feb. 12, 1906—case Chaplain Sutherland.)

If sea travel is connected with the journey for change of station of a regiment and an officer takes advantage of a leave of absence and travels by a longer route, he is entitled to the same amount of actual expense from the Quartermaster Corps that he would have received had he traveled with his command. (Comp., July 14, 1908; P. M. G. O., 68943—case Lieut. Barber.)

1679. An officer availing himself of a leave of absence while his command is under orders to change station from the Philippines to the United States, who receives notice, while on leave, that the ultimate station of his command has been changed, is entitled on joining his new station from leave to be paid as actual expenses for sea travel the amount that he would have received had he accompanied his command, and in addition to reimbursement from the Quartermaster Corps of the amount it would have cost for transportation had he traveled with his command from the port of disembarkation to the ultimate station, as provided in Circular 11, War Department, 1905. (P. M. G. O., 81497.)

1680. An officer under orders to change station with his command from the Philippine Islands to the United States via San Francisco who avails himself of a leave of absence and is transferred to and joins another organization upon its arrival at San Francisco, is not by such transfer debarred from receiving the actual expenses to which he would have been entitled had he traveled with his command to that point. (Comp., Sept. 28, 1908; P. M. G. O., 66124—case Lieut. Anton Jurich, Jr., 14th Cav.)

1681. An officer under orders to change station without troops who, before joining the new station, avails himself of a leave of absence, and during the continuance of the leave another station is designated, is, on joining the last-named station, entitled to mileage from the station he left to go on leave to the last-named station (19 Comp., 418—case Lieut. Rose; Comp., Aug. 15, 1916—Riggs case.)

NOTE.—This paragraph has application to an officer who, when he availed himself of the leave, was not, under his orders, to return to the old station, but was to go to one already designated, or to one substituted in orders for the one or ones previously designated.

Where there is a substitution of station at which the officer reports under his orders is known as the ultimate station, and mileage accrues from the old to the ultimate station.

This paragraph states the general rule, the exception being stated in the following paragraph, which should be applied only where the officer's orders take him back to the old station before he has reported under orders at any other station.

1682. An officer under orders to change station without troops, who, before joining the new station avails himself of a leave of absence, and during the continuance of the leave receives an order sending him back for duty to the station he left to go on leave, is entitled to mileage from the place where he receives the order to the station he left to go on leave, provided the distance be not greater than from the place to which first ordered; but if the distance be greater he is entitled to mileage for a distance equal to that from the place to which first ordered to the old station. (Comp., Feb. 3, 1908—case Col. J. A. Lundeen.)

1683. When the station of an officer is changed while he is on leave of absence, he will, on joining the new station, be entitled to mileage for the distance to the new station from the place where he received the order directing the change, provided the distance be no greater than from the old to the new station;

but if the distance be greater, he will be entitled to mileage for a distance equal to that from the old to the new station only. (Act June 12, 1906 (34 Stat., 247); G. O. 115, 1906. See A. R. 1202, 1913.)

In computing mileage under the foregoing provision of law, the land-grant railroad on the official route of travel between the old and the new station is not to be taken into consideration, but only the land-grant railroad on the official route of travel between the place of the receipt of order and the new station. (Comp., Dec. 4, 1909; P. M. G. O., 79967.)

Where entitled to mileage for a distance equal to that from the old to the new station, the deduction should be for any land grant on the official route from the place of receipt of the order to a point distant therefrom by the number of miles to which entitled to mileage. (P. M. G. O., 63946.)

NOTE 1.—If ordered to temporary duty during such leave or at expiration thereof, and on completion of such duty to join his new station, and the distance is greater than from old to new station, he will not only be entitled to mileage for a distance equal to that from the old to the new station, but also for any excess of distance from place of temporary duty to new station over that from place of leave to new station.

NOTE 2.—This paragraph has application to officers who, on availing themselves of leave of absence, are not under orders relieving them from duty at the station from which they departed.

1684. If the station of an officer is changed while he is on temporary duty or while in a hospital to which he has been ordered, or if ordered to temporary duty and there granted a leave of absence, during which his station is changed, the place of temporary duty should be viewed as his old station in computation of mileage.

1685. An officer stationed at a university who leaves that station with the permission of the university authorities, but without specific leave from the War Department, does so at his own risk; and if ordered to other duty during such absence he is not entitled to any advantage in regard to mileage which might accrue to officers receiving orders while absent from their stations on leave granted by military authority. (J. A. G., Sept. 5, 1906; P. M. G. O., 57630.)

1686. An officer relieved from duty at a station and granted leave of absence before assignment to another, who receives an order of assignment before expiration of leave, is entitled to mileage from the place where he receives the order to his new station. (A. R. 1294, 1913.)

1687. An officer relieved from duty in the Philippine Islands and directed to proceed to San Francisco and report for further orders was granted leave of absence with permission to return to the United States via Europe. After landing on the eastern coast of the United States he was assigned a station and is entitled to mileage from place of receipt of order to new station; San Francisco not being his station but a place from which he was to report for orders. (Comp., Apr. 30, 1906; P. M. G. O., 55892—case Lieut. Morse, Asst. Surg. See A. R. 1294, 1913.)

Orders.

1688. All orders involving the payment of mileage shall state the special duty enjoined. (Act Aug. 6, 1894 (28 Stat., 237); G. O. 32, 1894. See A. R. 71, 1913.)

The necessity for travel in the military service shall be certified to by the officer issuing the order and stated in the order. (Act Mar. 3, 1883 (22 Stat., 456); G. O. 13, 1883. See A. R. 71, 1913.)

1689. Orders will not direct travel beyond the limits of the command of the officer who issues them, except that the commanders of the Philippine and Hawaiian Departments may order officers of their commands to return to the United States in cases of emergency, in which the travel directed is manifestly for the public interest or is necessary to save life. When a general officer is ordered on duty beyond the limits of his command, he may order an officer of his staff to accompany him; if ordered to change station, he may order the necessary change of station of his personal staff. (A. R. 71, 1913.)

1690. A brigade commander will visit each post garrisoned by troops of his brigade at least once each year during the period of garrison training. During his visits to posts he will be accompanied by one staff officer.

The commander of a Coast Artillery district in the United States stands in the same general relation toward his command and toward higher authority as does a brigade commander and has the functions and duties herein prescribed for brigade commanders, with such obvious modifications as the special nature of his command makes necessary.

In order to carry out the duties imposed upon brigade commanders and Coast Artillery district commanders in visiting at least once each year each post garrisoned by troops of his brigade or district, these commanders are authorized to issue the necessary orders for themselves for such journeys as are needed for the inspection and instruction of their respective brigades, districts, or portions thereof.

The authority to issue travel orders conferred upon a brigade commander will not apply when the brigade is serving as a component part of a mobilized division. In such a case the necessary travel orders will be issued by the division commander. (A. R. 194, 1913, as changed by C. A. R. 14, 1914.)

1691. Orders to an officer involving travel on duty, as for the inspection or payment of troops, etc., will designate the troops and posts to be visited and the order in which he will visit them. (A. R. 800, 1913.)

1692. An order is only effective so long as travel is performed thereunder, and immediately upon the issuance by competent authority of another order the officer's status under the first order ceases and he comes under the provisions of the second order. (J. A. G., Sept. 12, 1903; P. M. G. O., 33515.)

1693. A subpoena to appear before a court-martial, retiring board, etc., is not a competent order within the meaning of the mileage laws and regulations, and payment of mileage for travel made in compliance therewith is not authorized. (P. M. G., Feb. 25, 1904.)

1694. Officers of the Army are not regarded as entitled to mileage for journeys performed under orders from the governor or the adjutant general of a State. (A. G., Sept. 12, 1892; P. M. G. O., 1646, 1862.)

1695. Any companies of Philippine Scouts ordered to assist the constabulary in the maintenance of order may be placed under the command of the chief or assistant chiefs of the constabulary. (Act Jan. 30, 1908; 32 Stat., 783.)

Orders directing travel without troops will be issued by the chief of constabulary or by an assistant chief for travel within his district and will be accepted by officers of the Quartermaster Corps as if issued by the commanding general of a division or department. It should be shown affirmatively in such orders that the travel is directed with a view to the maintenance of public order and that the officer has been duly placed under the orders of the constabulary officer issuing the order. (G. O. 99, 1904.)

1696. To entitle an officer to mileage, the order for travel must be issued previously to commencement of the journey, except when the urgency of the duty prevents the obtaining of previous orders, in which case the travel must be confirmed in orders. Both directory and confirmatory orders will state the specific duty enjoined, recite that the travel is necessary in the military service, and direct the officer to return to his station upon completion of the duty assigned, if such return is contemplated. Confirmatory orders should recite the authority, oral or otherwise, under which the travel was performed, or state that the urgency was such as to prevent the obtaining of orders in advance. (A. R. 1285, 1913. 18 Comp., 980.)

NOTE.—When transportation is furnished by a route longer than the official route and the cost is not greater than by the official route, the amount to be credited to "Supplies, services, and transportation" will be the same as if the transportation had been furnished by the official route. If the cost is greater, the amount to be credited will be determined on the basis of the route over which transportation was actually furnished. (P. M. G. O., 63053.)

1697. An officer is not entitled to mileage for travel made before orders are received, even though they have been actually issued before the travel began and directed the travel that had been made. He is entitled to mileage from the place where the orders were received, that place being on the line of travel enjoined. (18 Comp., 141.)

1698. If journey "was not performed under orders and it does not appear that there was any urgent public duty which compelled the travel previous to obtaining authority therefor, the mere approval of the journey by the Secretary of War" does not entitle to mileage. (Comp., June 12, 1906; P. M. G. O. 1200—case Capt. Andrus, 8th Inf.)

1699. A commanding general not having authority to waive a regulation, his approval of travel not performed in accordance therewith can not have the effect of waiving it. (9 Comp., 412, Feb. 13, 1903.)

1700. Orders will not prescribe lines of travel, except when necessary, and then the reasons will be set forth in the order. (A. R. 1287, 1913.)

MILITARY ACADEMY.

1701. The Superintendent of the Military Academy shall have the pay of a colonel and the commandant of cadets shall have the pay of a lieutenant colonel. (R. S., 1384.)

1702. For pay of adjutant, who shall not be above the rank of captain, \$600 in addition to pay of his grade. (Act May 28, 1906 (35 Stat., 481); G. O. 100, 1906.)

1703. Each of the professors of the Military Academy whose service at the academy exceeds ten years shall have the pay and allowance of colonel, and all other professors the pay and allowances of lieutenant colonel. (R. S., 1336.)

Professor of ordnance and science of gunnery (lieutenant colonel), position to be filled by the detail of an officer of the Army, who, while so serving, shall have the title and status of other professors. (Act Mar. 2, 1907; G. O. 68, 1907.)

1704. The provision contained in the act of June 28, 1906 (34 Stat., 521; G. O. 126, 1906), "that the Secretary of War may detail an officer of the Medical Corps to the Military Academy as professor of military hygiene," carries with it no increase of pay unless an appropriation is made for the purpose. (Comp., Oct. 11, 1906; P. M. G. O., 57497—case Maj. Gandy.)

1705. The instructor of ordnance and science of gunnery and of practical engineering shall have the pay and allowances of major. (R. S., 1336.)

1706. The Secretary of War shall assign an officer as associate professor of modern languages, who, while so serving, shall receive the pay and allowances of a major. (Act Mar. 3, 1903; 32 Stat., 1012.)

The associate professor of mathematics shall have the pay and allowances of a major. (Act Mar. 3, 1905 (33 Stat., 850); G. O. 50, 1905.)

1707. Each assistant professor and each senior assistant instructor of cavalry, artillery, and infantry tactics shall receive the pay of a captain. (R. S., 1337.)

Under section 1313, R. S., and the Military Academy appropriation acts of recent years, a second lieutenant appointed assistant professor by the superintendent of the academy, is not entitled to any additional pay. (Comp., July 21, 1915.)

1708. The chaplain at the Military Academy shall be a clergyman appointed by the President for terms of four years, and while so serving shall have the pay and allowances of a captain, mounted. (Act Feb. 15, 1896 (29 Stat., 8); G. O. 15, 1896.)

NOTE.—He is entitled to the 10 per cent increase for length of service.

1709. The master of the sword shall have the relative rank and shall be entitled to the pay, allowances, and emoluments of a captain, mounted. (Act Mar. 8, 1905 (33 Stat., 850); G. O. 59, 1905.)

The master of the sword, not being a commissioned officer, is not entitled to commutation of quarters. (Comp., Apr. 22, 1907; P. M. G. O., 60308.)

1710. The teacher of music shall receive the pay of a second lieutenant, not mounted, and shall be entitled to the same benefits in respect to pay, emoluments, and retirement arising from longevity, reenlistment, and length of service as are or may hereafter become applicable to other officers of the Army. (Act Mar. 3, 1906 (33 Stat., 853); G. O. 50, 1905.)

1711. For pay of treasurer and quartermaster and commissary of cadets, in addition to pay as captain, \$600. (Act May 28, 1908 (35 Stat., 431); G. O. 100, 1908.)

1712. For pay of one line officer on duty in the Quartermaster's Department (now Quartermaster Corps) in addition to pay as first lieutenant, mounted, \$400. (Act June 6, 1900; 31 Stat., 646.)

1713. Leave of absence may be granted by the Superintendent of the Military Academy, under regulations prescribed by the Secretary of War, to the professors, assistant professors, instructors, and other officers of the academy for the entire period of the suspension of the ordinary academic studies, without deduction from pay or allowances. (R. S., 1330. See A. R. 1277, 1913.)

Hereafter the Secretary of War may grant the superintendent of the academy leave of absence without deduction from pay or allowances for the same period that the superintendent may grant leave of absence to other officers of the academy under the provisions of section 1230 of the Revised Statutes. (Act Aug. 9, 1912; 37 Stat., 263.)

1714. Enlisted men entitled to "extra pay" from the Military Academy appropriations, where the amount appropriated covers employment for 365 days in a year, are entitled to the extra pay for Sundays, holidays, or authorized absence from duty. Where the amount appropriated is for a year less Sundays, or for payment "when employed," the extra pay can only be paid for each day of actual duty. (Auditor, Apr. 27, 1907; P. M. G. O., 61443.)

Cadets.

1715. Payment on pay rolls and final accounts will be made to the cadets at the United States Military Academy by a quartermaster, who will turn over the net amount of the rolls and accounts to the treasurer of the academy. (A. R. 1312, 1913.)

The pay of cadets at the Military Academy shall hereafter be \$600 a year. (Act May 11, 1908 (35 Stat., 108); G. O. 80, 1908.)

The amount due on the final statements of a discharged cadet can not be paid to the treasurer of the academy unless duly transferred to him. (P. M. G. O., 92315.)

1716. A cadet, after passing the required entrance examination, is entitled to pay from date of entering upon duty as cadet, which is regarded as equivalent to acceptance, provided that prior to his first payment he has taken the oath of office. (Vol. 3, Dig. 2d Comp., 884, Sept. 3, 1891.)

1717. A cadet discharged and, after an interval, reappointed to take effect at the date of discharge, is only entitled to pay from date of reappointment and after retaking the oath. (Comp., May 5, 1900; Cir. 234, P. M. G. O.)

1718. A cadet sentenced to suspension is entitled to pay during the period of the suspension, unless the sentence provides that the suspension is to be without pay. (32 Ct. Cls., 129.)

1719. Cadets upon being discharged from the service are not entitled to mileage, but to actual expenses to their homes, payable by the quartermaster of the academy. (Vol. 2, Dig. 2d Comp., 1173, Feb. 25, 1876. See A. R. 1313, 1913.)

1720. Cadets are not entitled to mileage for travel performed on duty under competent orders. (Op. J. A. G., Apr. 12, 1909; P. M. G. O., 74901.)

1721. Leaves of absence for three months, from date of graduation, will be allowed to graduates of the Military Academy, except in the cases of Filipinos admitted to the academy under the act of Congress approved May 28, 1908, to whom four months' graduation leave will be allowed. Such leaves will not be counted against them in subsequent applications for leave, but can not be postponed to another time.

A graduate who is ordered on temporary duty at the Military Academy while on graduation leave will revert to leave status on completion of the duty and will be permitted to complete a period of three months on graduation leave exclusive of the time spent on such duty. (A. R. 53, 1913.)

1722. Every cadet who may hereafter be commissioned a second lieutenant shall be allowed full pay as second lieutenant from the date of his graduation to the date of his acceptance of and qualification under his commission and during his graduation leave. (Act Dec. 20, 1886 (24 Stat., 351); G. O. 5, 1887.)

But appointment to a lieutenant being tendered a cadet, acceptance is necessary to constitute him an officer, and it is necessary for him to take an oath of office before he becomes entitled to pay as an officer. (Vol. 3, Dig. 2d Comp., 858, Oct. 24, 1885.) Therefore a graduated cadet who is discharged before accepting his commission is only entitled to the pay of a cadet to date of discharge. (See P. M. G. O., 51559. See A. R. 1314, 1913.)

A quartermaster who pays a graduated cadet as an officer before satisfying himself of the acceptance of commission does so at his own risk.

NURSE CORPS.

1723. The Nurse Corps (female) shall consist of one superintendent, at \$1,800 per annum, and as many chief nurses, nurses, and reserve nurses as are needed, payment to be made by the Quartermaster Corps.

Reserve nurses may be assigned to active duty when the emergency of the service demands, but shall receive no compensation except when on such duty. (Act Feb. 2, 1901 (31 Stat., 753); G. O. 9, 1901.)

The superintendent of the Nurse Corps shall receive such allowances of quarters, subsistence, and medical care during illness as may be prescribed in regulations by the Secretary of War. (Act Aug. 24, 1912; 37 Stat., 708.)

1724. Members of the Nurse Corps (female) shall hereafter be paid \$50 per month for the first period of three years' service, \$55 per month for the second period of three years' service, \$60 per month for the third period of three years' service, and \$65 per month after nine years' service in said Nurse Corps. All female nurses shall hereafter be entitled, in addition to the rates of pay as provided, to \$10 per month when serving beyond the limits of the States comprising the Union and the Territories of the United States contiguous thereto (excepting Porto Rico and Hawaii). When serving as chief nurses their pay may be increased by authority of the Secretary of War, such increases not to exceed \$30 per month. (Act Mar. 23, 1910; G. O. 54, Apr. 6, 1910.)

Service in the Army Nurse Corps prior to March 23, 1910, as well as subsequent thereto, is to be counted in determining the rate of pay an Army nurse receives from and after March 23, 1910. (Comp., Apr. 23, 1910; P. M. G. O., 82272.)

The authorized allowance of quarters for nurses (female) is two rooms, and when on duty at places where there are no public quarters available they are entitled to commutation of quarters at the rate of \$24 per month, and to commutation of heat and light for the number of rooms, not exceeding two, actually occupied. (G. O. 35, W. D. 1915, and current Army appropriation act.)

When entitled to commutation of quarters or commutation of heat and light nurses will be paid on individual voucher, Form No. 369, War Department. (G. O. 35, W. D. 1915.)

Service beyond the United States begins with date of leaving the United States. (Comp., Apr. 12, 1911.)

Service rendered as contract nurse can not be taken into account in computing pay in the Regular Nurse Corps. (J. A. G., May 14, 1914.)

1725. When the commencement of pay depends upon taking the oath, pay is allowed for the day the oath is taken, when it is immediately followed by entrance upon duty. (20 Comp., 331.)

If unnecessary delay is made in travel between two stations and the delay is not excused as unavoidable the nurse would be in the status of absence without leave and not entitled to pay for the time of the delay. (20 Comp., 331.)

1726. The service in the Nurse Corps need not be continuous, and service in the Navy after May 12, 1906, may be counted in computing service for increased pay. (Comp., July 22, 1910; Navy Memo. 113, p. 1519; Comp., Oct. 31, 1910.)

1727. The pay of chief nurses at general hospitals, at base hospitals, and on hospital ships will be their pay as nurses plus \$30 a month. The pay of other chief nurses will ordinarily be their pay as nurses plus \$20 a month; but in cases where special skill and capability are required the Surgeon General in his discretion may increase the additional amount to not more than \$30 a month. (19 Comp., 75.)

The additional pay provided for chief nurses as above can be allowed to them only when they are actually serving as such. When on leave of absence or en route between stations they can draw only their pay as nurses. (G. O. 106, W. D., 1910.)

The increased pay authorized by law for chief nurses is given them for their service as such in fact, and not because they are appointed as chief nurses. When not actually serving at hospitals at which there are other nurses of whom they presumably are at the head, they only get the pay provided for all nurses. (Comp., May 7, 1910; P. M. G. O., 82676—Navy Dept. case.)

1728. Except as provided in paragraph 1724 nurses, including chief nurses, will be paid monthly on pay rolls prepared and certified by the commanding officer of the hospital or sanitary formation to which they are attached for duty. Blank forms for the purpose will be furnished by the Quartermaster Corps. The instructions thereon must be carefully observed.

All payments to nurses must be noted on their letters of appointment. (G. O., 106, W. D., 1910.)

NOTE.—The notation of payment will be made on the appointment by the surgeon under whom the nurse is serving at time of payment.

1729. Members of the Nurse Corps may be granted leaves of absence for 30 days, with pay, for each calendar year. (Act Feb. 2, 1901 (31 Stat., 753); G. O., 9, 1901.)

All female nurses shall hereafter be entitled to cumulative leave of absence with pay at the rate of thirty days for each calendar year of service in the Nurse Corps. (Act Mar. 23, 1910; G. O., 54, W. D., Apr. 6, 1910.)

Nurses will not be granted extra leave of absence with pay because of illness. (Manual Med. Dept.; G. O., 141, W. D., 1907.)

The superintendent and members of the female Nurse Corps when serving in Alaska or at places without the limits of the United States may be allowed the same privileges in regard to cumulative leaves of absence and method of computation of the same as are now allowed by law to Army officers so serving. (Act Mar. 2, 1912; 37 Stat., 72.)

1730. Reserve nurses will be allowed leave with pay at the rate of two and one-half days for each calendar month of active duty and not exceeding 30 days during any calendar year. (Cir. 12, A. G. O., 1901.)

1731. When a nurse is under orders to leave her station, or is granted a leave of absence, the officer in charge of the hospital will indorse on her appointment the date of her departure, with date and source of order, date of last payment, and name of quartermaster by whom paid. The date of return to duty will also be indorsed thereon. (G. O., 54, W. D., 1903.)

1732. Discharged nurses will be paid on pay rolls certified by the commanding officer of the hospital or sanitary formation to which they were attached at the time of discharge.

The pay accounts of nurses *ordered home for discharge* will be prepared in the office of the Surgeon General. (G. O., 106, W. D., 1910.)

NATIONAL GUARD.

1733. When Congress shall have authorized the use of the armed land forces of the United States for any purpose requiring the use of troops in excess of those of the Regular Army, the President may, under such regulations, including such physical examination as he may prescribe, draft into the military service of the United States, to serve therein for the period of the war unless sooner discharged, any or all of the National Guard and of the National Guard Reserve. All persons so drafted shall, from the date of their draft, stand discharged from the militia, and shall from said date be subject to such laws and regulations for the government of the Army of the United States as may be applicable to members of the Volunteer Army, and shall be embodied in organizations as far as practicable to those of the Regular Army or shall be otherwise assigned as the President may direct. The commissioned officers of said organizations shall be appointed from among the members thereof, officers with rank not above that of colonel to be appointed by the President alone, and all other officers to be appointed by the President by and with the advice and consent of the Senate. Officers and enlisted men in the service of the United States under the terms of this section shall have the same pay and allowances as officers and enlisted men of the Regular Army of the same grades and the same prior service. (Act June 3, 1916.)

1734. Except as otherwise specifically provided herein, the organization of the National Guard, including the composition of all units thereof, shall be the same as that which is or may hereafter be prescribed for the Regular Army, subject in time of peace to such general exceptions as may be authorized by the Secretary of War. And the President may prescribe the particular unit or units, as to branch or arm of service, to be maintained in each State, Territory, or the District of Columbia in order to secure a force which, when combined, shall form complete higher tactical units. (Act June 3, 1916.)

1735. The Secretary of War shall detail officers of the active list of the Army to duty with the National Guard in each State, Territory, or District of Columbia, and officers so detailed may accept commissions in the National Guard, with the permission of the President and terminable in his discretion, without vacating their commissions in the Regular Army or being prejudiced in their relative or lineal standing therein. The Secretary of War may, upon like application, detail one or more enlisted men of the Regular Army with each State, Territory, or District of Columbia for duty in connection with the National Guard. But nothing in this section shall be so construed as to prevent the detail of retired officers as now provided by law. (Sec. 100, act June 3, 1916.)

1736. Certain commissioned officers on the active list belonging to organizations of the National Guard of each State, Territory, and the District of Columbia participating in the apportionment of the annual appropriation for the support of the National Guard shall receive compensation for their services, except during periods of service for which they may become lawfully entitled to the same pay as officers of corresponding grades of the Regular Army, as follows, not to include longevity pay: A captain \$600 per year and the same pay shall be paid to every officer of higher rank than that of captain, a first Lieutenant \$240 per year, and a second Lieutenant \$200 per year. Regulations to be prescribed by the Secretary of War shall determine the amount and character of service that must be rendered by officers to entitle them to the whole or specific parts of the maximum pay hereinbefore authorized: *Provided*, That all staff officers, aide-de-camp, and chaplains shall receive not to exceed one-half of the pay of a captain, except that regimental adjutants, and majors and captains in command of machine-gun companies, ambulance companies, field hospital companies, or sanitary troops shall receive the pay hereinbefore authorized for a captain. (Sec. 100, act June 3, 1916.)

1737. Each enlisted man on the active list belonging to an organization of the National Guard of a State, Territory, or the District of Columbia, participating in the apportionment of the annual appropriation for the support of the National Guard, shall receive compensation for his services, except during periods of service for which he may become lawfully entitled to the same pay as an enlisted man of corresponding grade in the Regular Army, at a rate equal to twenty-five per centum of the initial pay now provided by law for enlisted men of corresponding grades of the Regular Army: *Provided*, That such enlisted man shall receive the compensation herein provided if he shall have attended not less than forty-eight regular drills during any one year, and a proportionate amount for attendance upon a lesser number of such drills, not less than twenty-four; and no such enlisted man shall receive any part of said compensation except as authorized by this proviso and the three provisos next following: *Provided further*, That the compensation provided herein shall be computed for semiannual periods, beginning the first day of January and the first day of July of each year, in proportion to the number of drills attended; and no compensation shall be paid to any enlisted man for the first semiannual period of any year unless he shall have attended during said period at least twenty-four drills, but any lesser number of drills attended during said period shall

be reckoned with the drills attended during the second semiannual period in computing the compensation, if any, due him for that year: *Provided further*, That when any man enters into an enlistment other than an immediate reenlistment he shall be entitled to proportional compensation for that year if during the remainder of the year he shall attend a number of drills whose ratio to twenty-four is not less than the ratio of the part of the year so served to the whole year; and when any man's enlistment shall expire the compensation, if any, to which he may be entitled shall be determined in like manner: *Provided further*, That periods of any actual military duty equivalent to the drills herein prescribed (except those periods of service for which members of the National Guard may become lawfully entitled to the same pay as officers and enlisted men of the corresponding grades in the Regular Army) may be accepted as service in lieu of such drills when so provided by the Secretary of War.

All amounts appropriated for the purpose of this and the last preceding section shall be disbursed and accounted for by the officers and agents of the Quartermaster Corps of the Army, and all disbursements under the foregoing provisions of this section shall be made as soon as practicable after the thirty-first day of December and the thirtieth day of June of each year upon pay rolls prepared and authenticated in the manner to be prescribed by the Secretary of War: *Provided*, That stoppages may be made against the compensation payable to any officer or enlisted man hereunder to cover the cost of public property lost or destroyed by and chargeable to such officer or enlisted man.

Except as otherwise specifically provided herein, no money appropriated under the provisions of this or the last preceding section shall be paid to any person not on the active list, nor to any person over sixty-four years of age, nor to any person who shall fail to qualify as to fitness for military service under such regulations as the Secretary of War shall prescribe, nor to any State, Territory, or District, or officer or enlisted man in the National Guard thereof, unless and until such State, Territory, or District provides by law that staff officers, including officers of the Pay, Inspection, Subsistence, and Medical Departments, hereafter appointed, shall have had previous military experience and shall hold their positions until they shall have reached the age of sixty-four years, unless retired prior to that time by reason of resignation, disability, or for cause to be determined by a court-martial legally convened for that purpose, and that vacancies among said officers shall be filled by appointment from the officers of the militia of such State, Territory, or District: *Provided further*, That the preceding proviso shall not apply to any State, Territory, or District until sixty days next after the adjournment of the next session of its legislature held after the approval of this act. (Sec. 110, act June 3, 1916.)

1738. Enlisted men of the National Guard, who, while in the Organized Militia or National Guard, either before or after attaining a status entitling them to Federal pay have qualified as expert riflemen, sharpshooters, or marksmen, or as first or second class gunners of the Field Artillery or Coast Artillery, or have been appointed to a rated position in the Coast Artillery *under the same conditions prescribed for enlisted men of the Regular Army*, are entitled to the additional pay prescribed, and subject to the limitations imposed by paragraphs 1343, 1344, and 1345, Army Regulations, for the time they are in a status entitling them to Federal pay. (23 Comp., 39; J. A. G. Sept. 9, 1913; Bull. 39, W. D., 1916, and 2448901 and 2460099 A. G. O.)

PHILIPPINE SCOUTS.

1739. The President is authorized to enlist natives of the Philippine Islands, not to exceed 12,000, to be organized as scouts, or as troops or companies as provided for the Regular Army; the pay, rations, and clothing allowance to be fixed by the Secretary of War. The majors shall be selected from the next lower grade in the Regular Army, and *while so serving* shall have the rank, pay, and allowances of the grade to which assigned. Captains shall be selected from first lieutenants of scouts and given provisional appointments for periods of four years each. The squadron and battalion staff officers and first and second lieutenants of companies may be appointed from noncommissioned officers or enlisted men of the Army for periods of four years each; and shall have the pay and allowances of officers of like grade in the Regular Army. Natives may be appointed to the grade of second and first lieutenants and shall have the pay and allowances as fixed by the Secretary of War. (Act Feb. 2, 1901 (31 Stat., 757); G. O. 9, 1901; and act May 16, 1906 (35 Stat., 163); G. O. 91, 1908.)

An officer of the Philippine Scouts is not entitled to one year's pay on discharge under the act of October 1, 1890. (17 Comp., 902.)

NOTE.—Native scout officers are entitled to the pay and allowances authorized for officers of like grades in the Regular Army. (G. O. 67, 1907.)

1740. An officer assigned to duty with the Philippine Scouts is entitled to the pay of the advanced grade from date of reporting in person for duty with the command. (P. M. G., Oct. 20, 1905, 53255, and Comp., Apr. 2, 1910; P. M. G. O., 81901.)

But if detached for duty with the civil government his additional pay ceases during such service. (Comp. Apr. 20, 1914.)

1741. Captains and first lieutenants of Philippine Scouts will be commissioned as of the date when the vacancy occurred and will be entitled to pay and allowances as of the new grade from same date. (G. O. 26, 1908.)

1742. Philippine Scouts may purchase their discharge at one-half the rates of the Regular Army. (Card 93813, P. M. G. O.)

1743. On and after September 1, 1916, the monthly pay of enlisted men, Philippine Scouts, will be as follows:

Grade.	First enlistment.	Second enlistment. ¹	If reenlisted within 3 months.				
			Third enlistment.	Fourth enlistment.	Fifth enlistment.	Sixth enlistment.	Seventh enlistment. ²
Battalion sergeant major.....	\$22.00	\$22.50	\$23.00	\$23.50	\$24.00	\$24.50	\$25.00
First sergeant.....	20.00	20.50	21.00	21.50	22.00	22.50	23.00
Color sergeant.....	15.00	15.50	16.00	16.50	17.00	17.50	18.00
Mess sergeant.....							
Supply sergeant.....							
Sergeant.....	11.00	12.00	13.00	14.00	14.50	15.00	15.00
Cook.....							
Corporal.....							
Mechanic.....	10.00	11.00	12.00	12.50	13.00	13.50	14.00
Private first class.....	9.00	9.50	10.00	10.50	11.00	11.00	11.00
Bugler.....	7.50	8.00	8.50	9.00	9.00	9.00	9.00
Private.....							
BAND.							
Band leader.....	25.00	25.50	26.00	26.50	27.00	27.50	28.00
First sergeant (drum major).....	20.00	20.50	21.00	21.50	22.00	22.50	23.00
Band sergeant.....	15.00	15.50	16.00	16.50	17.00	17.50	18.00
Musician first class.....							
Band corporal.....	10.00	11.00	12.00	12.50	13.00	13.50	14.00
Musician second class.....	9.00	9.50	10.00	10.50	11.00	11.00	11.00
Musician third class.....							

¹ Discharge at termination of enlistment and reenlisted after 3 months; entitled to pay of second enlistment. (Act May 11, 1908.)

² No additional continuous-service pay after seventh enlistment. (G. O. 41, 1916.)

1744. Philippine Scouts are not entitled to bonus of three months' pay for reenlistment within three months after discharge from first enlistment period. (Sec. War, Oct. 29, 1906; P. M. G. O., 63603-145.)

1745. Money allowance for clothing drawn by enlisted men of the Philippine Scouts, effective November 1, 1916:

Initial allowance.....	\$30.60
Monthly share of initial allowance.....	5.10
Daily share of initial allowance.....	.17
Semiannual allowance.....	10.80
Monthly allowance.....	1.80
Daily allowance.....	.06
Total money allowance for 3 years.....	95.40

(G. O. 17, W. D., 1916, as amended by G. O. 43, W. D., 1916.)

1746. Philippine Scouts are entitled to the same travel pay on discharge as are enlisted men of the Regular Army. (Sec. War, Mar. 19, 1904; P. M. G. O., 43609.)

1747. Enlisted men, Philippine Scouts, qualifying as expert riflemen, are entitled to \$1.50 a month, those qualifying as sharpshooters to \$1 a month, and those qualifying as marksmen to \$0.50 a month, in addition to their pay, for the same periods and subject to the same conditions prescribed in paragraph 1345 for additional pay of enlisted members of other organizations armed with the rifle in which qualification is authorized. (A. R. 1345½, 1913.)

1748. Enlisted men of the Philippine Scouts can not allot their pay. (J. A. G., Sept. 21, 1903; P. M. G. O., 40157.)

PORTO RICO REGIMENT.

1749. The Porto Rico Regiment of Infantry of the United States Army shall hereafter have the same organization, and the same grades and numbers of commissioned officers and enlisted men, as are by this act or shall hereafter be prescribed by law for other regiments of Infantry of the Army. All vacancies created by this act or occurring hereafter in commissioned officers of said regiment above the grade of second lieutenant and below the grade of colonel shall, except as hereinafter provided to the contrary, be filled by promotion according to seniority in the several grades and within the regiment, subject to the examination prescribed by section three of the act of Congress approved October first, eighteen hundred and ninety, and said section is hereby extended so as to apply in the cases of all officers below the grade of lieutenant colonel, who shall hereafter be examined for promotion in the Porto Rico Regiment of Infantry, except that the President may prescribe such a system of examination for the promotion of officers of said regiment as he may deem advisable.

The colonel of said regiment shall be detailed by the President from among officers of Infantry of the Army not below the grade of lieutenant colonel, for a period of four years unless sooner relieved. Vacancies created by this act in the grade of lieutenant colonel and major in said regiment shall be filled by appointments from the senior captains in regimental rank of the Porto Rico Regiment mentioned in the act of March fourth, nineteen hundred and fifteen; and captains and lieutenants of said regiment shall also be eligible for such detached service, transfer, or assignment to duty with other organizations as may be approved by the Secretary of War; but vacancies created by such detachment of officers shall not be filled by promotions or appointments.

All men hereafter enlisting in said regiment shall be natives of Porto Rico. All enlistments in the regiment shall hereafter be the same as is provided herein for the Regular Army, and the regiment, or any part thereof, may be ordered for service outside the island of Porto Rico. The pay and allowances of members of said regiment shall be the same as provided by law for officers and enlisted men of like grades in the Regular Army. (Act June 3, 1916.)

1750. Officers promoted by seniority in the Porto Rico Regiment of Infantry are entitled to the pay of the higher grade from the date of vacancy, as prescribed in paragraph 1266, Army Regulations.

1751. Service in the Porto Rico regiment is service in the Army. (13 Comp., 72, July 31, 1906—case Marine Corps.)

1752. A soldier discharged from his first two-year enlistment in the Porto Rico Provisional Regiment and reenlisted after May 11, 1908, "is to be regarded as serving in his first enlistment period during the latter enlistment." (16 Comp., 218, Oct. 6, 1908; Cir. 86, W. D., 1908.)

If serving in his second or any succeeding enlistment on May 11, 1908, his service should be computed under paragraph 1604.

1753. Men of the Porto Rico Provisional Regiment who were enlisted for two years pursuant to the act of April 23, 1904, and who reenlist for three years under the act of May 11, 1908, are not entitled, on such enlistment, to receive an amount equal to three months' pay, as provided in paragraph 1468. (14 Comp., 843, June 2, 1908; Cir. 57, W. D., 1908.)

Should they again reenlist upon completion of their three-year enlistment they enter upon second enlistment. (P. M. G. O., 91980.)

1754. Enlisted men of the Porto Rico Regiment when ordered to service outside of Island of Porto Rico under section 21, act June 3, 1916, are authorized to make allotments of their pay. (Secretary of War, Mar. 21, 1917, 2549209-A. G. O.)

RETIRED ENLISTED MEN.

1755. When an enlisted man shall have served thirty years either in the Army, Navy, or Marine Corps, or in all, he shall, upon making application to the President, be placed upon the retired list, with 75 per cent of the pay and allowances he may then be in receipt of, and that said allowances shall be as follows: \$9.50 per month in lieu of rations and clothing and \$6.25 per month in lieu of quarters, fuel, and light: *Provided*, That in computing the necessary thirty years' time all service in the Army, Navy, and Marine Corps shall be credited. (Act. Mar. 2, 1907 (34 Stat., 1217); G. O. 68, 1907. See also act Feb. 14, 1885 (23 Stat., 306); G. O. 18, 1885; and act Mar. 16, 1896 (29 Stat., 62); G. O. 12, 1896. See A. R. 134, 1913.)

Enlisted men are entitled to active pay to include date of retirement. (Cir. 148, P. M. G. O., Jan. 13, 1891.)

1756. Captains and lieutenants of Philippine Scouts who are citizens of the United States shall hereafter be entitled to retirement under the laws governing the retirement of enlisted men of the Regular Army, except that they shall be retired in the grade held by them at the date of retirement, shall be entitled to retirement for disability under the same conditions as officers of the Regular Army, and that they shall receive, as retired pay, the amounts allowed by law as retired pay and allowances of master signal electricians of the United States Army, and no more: *Provided*, That double time for service beyond the continental limits of the United States shall not be counted for the purposes of this section so as to reduce the actual period of service below twenty years: *Provided, further*, That former officers of the Philippine Scouts who, because of disability occasioned by wounds received in action, have resigned or been discharged from the service, or who have heretofore served as such for a period of more than five years and have been retired as enlisted men, shall be placed upon the retired list of officers of Philippine Scouts and thereafter receive the retired pay and allowances provided by this section for other officers of Philippine Scouts: *And provided further*, That any former officer of Philippine Scouts who vacated his office in the Philippine Scouts by discharge or resignation on account of disability contracted in the line of duty and who was subsequently retired as an enlisted man, except any former officer of Philippine Scouts who has been retired as an enlisted man by special act of Congress, shall be transferred to the retired list created by this section and shall thereafter receive the retired pay and allowances authorized by this section, and no more. Officers of Philippine Scouts retired under the provisions of this section shall not form part of the limited retired list now authorized by law. (Sec. 26, act June 3, 1916.)

1757. All enlisted men on the retired list after March 2, 1907, whether placed there before or after the passage of said act, are entitled to the allowances provided by it (viz, \$15.75 per month), and no other. (13 Comp., 770, May 7, 1907. See A. R. 137, 1913.)

The act of March 2, 1907, is not retroactive, and men retired prior to that date are not entitled to quarters' fuel, and light in kind, nor to commutation therefor, until the date of the approval of the act. (14 Comp. 196, Oct. 8, 1907.)

1758. War service with the Army in the field or in the Navy or Marine Corps in active service, either as volunteer or regular, during the War of the Rebellion, shall be computed as double time in computing time for retirement. (Act Sept. 30, 1890 (26 Stat., 604); G. O. 121, 1890.)

Hereafter in computing time for retirement credit shall be given the soldier for double the time of his actual service in Porto Rico, Cuba, or the Philippine Islands (Act May 28, 1900 (31 Stat., 209); G. O. 76, 1900.)

Or China in computing time after. (Act Mar. 2, 1903 (32 Stat., 933); G. O. 24, A. G. O., 1903.)

Or the island of Guam, Alaska, and Panama in computing time after April 23, 1904, "but double credit shall not be given for service hereafter rendered in Porto Rico." (Act Apr. 23, 1904 (33 Stat., 264); G. O. 76, 1904. See A. R. 134, 1913.)

In computing length of service for retirement credit for double time for foreign service shall not be given to those who hereafter enlist: *And provided further*, That nothing in this provision shall be so construed as to forfeit credit for double time already accrued. (Act Aug. 24, 1912; 37 Stat., 575.)

1759. Enlisted men who served as commissioned officers, United States Volunteers, organized in 1898 and 1899, or in the Porto Rico regiment or Philippine Scouts on or before March 2, 1903, shall have such service counted as if it had been rendered as enlisted men, when computing service for retirement. (Act Mar. 2, 1903 (32 Stat., 934); G. O. 24, A. G. O., 1903.)

The above made applicable to *all* service as commissioned officers with Philippine Scouts. (Act June 12, 1906 (34 Stat., 248); G. O., 115, 1906.)

1760. An enlisted man is entitled, on retirement, to subsistence in kind or commutation thereof at the rate of \$1.50 per day, for time necessary for him to travel from the place of retirement to his home, and no deduction therefor shall be made from his monthly allowance of \$9.50 provided for by the act of March 16, 1906; but he is not entitled to such subsistence, or commutation thereof, prior to his departure from the place where he received his retirement orders, and any subsistence furnished him after his retirement but prior to his assuming the status of a traveler should be deducted from said monthly allowance of \$9.50, the deduction to be computed at the actual value of the duty ration. (11 Comp., 362, Jan. 17, 1906.)

NOTE.—Paragraph 1207, Army Regulations, fixes the value of a garrison or field ration at 30 cents each.

1761. Enlisted men are not entitled to travel allowances on retirement, as they are not discharged but simply transferred from the active to the retired list. They are entitled to transportation in kind to their homes. (Vol. 3, Dig. 2d Comp., 874, Aug. 9, 1888.)

Upon receipt of the order for retirement, the soldier's immediate commanding officer will furnish him with final statement, closing his accounts of pay, deposits, and all allowances other than those of travel, as of the date of the receipt of the order; he will forward to The Adjutant General of the Army a descriptive list (in duplicate), noting thereon the fact that a final statement has been given, the reenlistment or the continuous-service pay per month for which the soldier was last mustered, and his post-office address for the next 30 days. The descriptive list will bear the soldier's signature, or, if he can not write, a statement to that effect. The final statement and descriptive list must state the date to which subsistence has been furnished, also whether subsistence while travelling home has been furnished, and if so, for what dates. A discharge certificate will not be given, but the soldier will be dropped from the rolls of his command with appropriate explanatory remarks. The Quartermaster Corps will be notified and furnished with the soldier's signature, as in case of discharge. (A. R. 135, 1913.)

1762. The authorized pay and allowances of retired enlisted men will be paid to them monthly by the Quartermaster Corps. Their pay will be three-fourths of the monthly pay allowed by law for the grade held by them when retired. In addition to the monthly pay they are entitled to \$9.50 per month for commutation of clothing and rations and \$6.25 per month in lieu of quarters, fuel, and light. Service on the retired list does not entitle enlisted men to any further increase of pay for length of service beyond what accrued at date of retirement. (A. R. 137, 1913.)

1763. All retired enlisted men, except those residing in the Philippine Islands and Hawaii Territory, will be paid by the depot quartermaster, Washington, D. C., to whom all descriptive lists will be transmitted by The Adjutant General of the Army. The descriptive lists of retired enlisted men residing in the Philippine Islands and Hawaii Territory will be transmitted by the depot quartermaster, Washington, D. C., to the department quartermaster, Philippine Department, and the depot quartermaster, Honolulu, Hawaii, respectively. (A. R. 138, 1913.)

1764. In computing 75 per cent of the pay that enlisted men may, when placed on the retired list, "then be in receipt of," certain amounts in addition to their pay for special ratings, such as expert riflemen, sharpshooters, marksmen, casemate electricians, observers, plotters, planters, loaders, gun commanders, gun pointers, gunners, the 20 per cent increase for foreign service, and the extra-duty pay, should not be included. (13 Comp., 769, May 7, 1907.)

1765. The position of acting cook constitutes a rank or grade in the Hospital Corps. An enlisted man retired as acting cook is entitled to the retired pay of that grade. (Comp., Feb. 21, 1911; P. M. G. O., 87379.)

1766. A retired enlisted man, an inmate of the Government Hospital for the Insane, is not subject to deduction from his retired pay or allowances because of subsistence furnished him while such inmate. (11 Comp., 367, Jan. 19, 1906—case Marine Corps.)

1767. A retired enlisted man serving either as an officer or enlisted man of Volunteers is not entitled to receive both compensations. (See 16 Comp., 87.)

RETIRED OFFICERS.

1768. When an officer has been thirty years in service, he may, upon his own application, in the discretion of the President, be retired. (R. S., 1243.)

When an officer has served forty years either as an officer or soldier in the Regular or Volunteer service, or both, he shall, if he make application therefor to the President, be retired from active service and placed on the retired list, and when an officer is 64 years of age he shall be retired from active service and placed on the retired list. (Act June 30, 1882 (22 Stat., 118); G. O., 72, 1882.)

When an officer has served forty-five years as a commissioned officer, or is 62 years old, he may be retired from active service at the discretion of the President. (R. S., 1244.)

Service as a cadet at the Military Academy should be included in computing the 30 years' service on which an officer may be retired. (Cir. 10, A. G. O., 1895.)

But Naval Academy cadet service can not be counted. (J. A. G., Nov. 11, 1907; P. M. G. O., 68127.)

When an officer has become incapable of performing the duties of his office, he shall be either retired from active service, or wholly retired from the service, by the President, as hereinafter provided. (R. S., 1245.)

1769. Officers hereafter retired from active service shall be retired upon the actual rank held by them at the date of retirement. (R. S., 1254.)

Officers retired from active service shall receive 75 per cent of the pay of the rank on which they were retired. (R. S., 1274.)

1770. The pay of a retired officer should be computed on the basis of the pay of his actual rank as determined by his commission, and not on the basis of a higher rate of pay which he may have been receiving just prior to his retirement. (10 Comp., 500, Dec. 23, 1903—case Capt. Lemly.)

1771. Officers on the retired list are a part of the Army and are entitled to the increased pay which the law allows for every five years' service. (105 Sup. Ct., 244; G. O., 40, 1882—case R. W. Tyler.)

But "hereafter, except in case of officers retired on account of wounds received in battle, no officer now on the retired list shall be allowed or paid any further increase of longevity pay, and officers hereafter retired, except as herein provided, shall not be allowed or paid any further increase of longevity pay above that which had accrued at date of their retirement." (Act Mar. 2, 1903 (32 Stat., 932); G. O., 24, A. G. O., 1903.)

In computing longevity pay a retired officer is not entitled to credit for time served on active duty after retirement. (15 Comp., 235, Oct. 13, 1906—case Navy Dept.)

1772. An officer placed upon the retired list will receive active pay to include the date of retirement, and the pay of a retired officer thereafter. If on duty, he will receive active pay to include the date of receipt by him of notice of his retirement. (A. R. 1264, 1913.)

An officer who at time of retirement is awaiting orders at a specified place for the convenience of the Government is not entitled to active pay beyond the date he was actually placed upon the retired list. (17 Comp., 633, Jan. 21, 1911; P. M. G. O., 87154.)

An officer retired while traveling under orders which relieved him from duty and directed him to proceed to his home is not entitled to active pay beyond the date he was actually placed upon the retired list. (Ct. Cls., Mar. 30, 1906—case Elias W. Terry, U. S. N.)

1773. If an officer, through an exigency of the service, is actually held to active service by competent authority after the time when he should be retired, he is entitled to active service pay for such time. (9 Comp., 20, July 25, 1902—case Maj. Jones.)

1774. Should an officer fail in his physical examination for promotion by reason of disability contracted in line of duty, he shall be retired with the rank to which his seniority entitled him to be promoted. (Act Oct. 1, 1890 (26 Stat., 562); G. O., 116, 1890; and act Apr. 23, 1908 (35 Stat., 67); G. O., 67, 1908.)

A major of the Medical Corps not found disqualified for promotion by reason of physical disability incurred in line of duty, but found disqualified for any other reason, shall be retired without promotion. (Act Mar. 3, 1909 (35 Stat., 787); G. O., 49, 1909.)

And is entitled to active pay of lower grade only to time he receives notice of his retirement. (Comp., July 12, 1901; P. M. G. O., 15327—case Lieut. McClure.)

1775. An officer "examined for promotion and found disqualified, and who was subsequently ordered retired, to date back from the occurring of the vacancy to which he would have been promoted had he been found qualified, is entitled to active duty pay of the lower grade until the receipt by him of the notice of his retirement." (12 Comp., 628, Apr. 12, 1906—case Marine Corps.)

1776. When a retired officer who has been advanced one grade is detailed to duty with an educational institution under the act of November 3, 1898, or assigned to active duty under the act of April 23, 1904, he is entitled to the full pay and allowances of the grade to which advanced, subject to the limitations imposed in the acts of March 2, 1905, June 12, 1906, and March 6, 1909. (Comp., May 13, 1910; P. M. G. O., 81947.)

1777. That hereafter the President be, and he is hereby, authorized, by and with the advice and consent of the Senate, to transfer to the active list of the Army any officer under fifty years of age and with rank not above that of captain who may have been transferred heretofore or who may be transferred hereafter for physical disability from the active to the retired list of the Army by the action of any retiring board: *Provided*, That such officer shall be transferred to the place on the active list which he would have had if he had not been retired, and shall be carried as an additional number in the grade to which he may be transferred or at any time thereafter promoted: *Provided further*, That such officer shall stand a satis-

factory medical and professional examination for promotion as now provided for by law: *Provided further*, That the President be, and he is hereby, authorized within two years of the approval of this act, by and with the advice and consent of the Senate, to transfer to the active list of the Army any officer who may have been transferred heretofore for physical disability from the active to the retired list of the Army by the action of any retiring board: *Provided*, That such officer shall be transferred to the place on the active list which he would have had if he had not been retired, and shall be carried as an additional number in the grade to which he may be transferred or at any time thereafter promoted: *Provided further*, That such officer shall stand a satisfactory medical and professional examination for promotion as may be prescribed by the Secretary of War: *Provided further*, That any officer who may have already been transferred from the retired list to the active list shall receive the benefits of this act. (Act Mar. 4, 1915; 38 Stat., 1008.)

1778. Any officer now holding appointment in any corps or department who shall hereafter serve as chief of a staff corps or department and shall subsequently be retired shall be retired with the rank, pay, and allowances authorized by law for the retirement of such corps or department chief. (Act Feb. 2, 1901 (31 Stat., 755); G. O. 9, 1901.)

* * * When any officer shall under the provisions of section twenty-six of the act of Congress approved February second, nineteen hundred and one, be appointed to an office with rank above that of colonel, his appointment to said office and his acceptance of the appointment shall create a vacancy in the arm, staff corps, or staff department from which he shall be appointed, and said vacancy shall be filled in the manner prescribed by existing law, but he shall retain in said arm, staff corps, or staff department the same relative position that he would have held if he had not been appointed to said office, and he shall return to said relative position upon the expiration of his appointment to said office unless he shall be reappointed thereto. * * * (Act Aug. 24, 1912; 37 Stat., 594.)

1779. That unless otherwise specially authorized by law no money appropriated by this or any other act shall be available for payment to any person receiving more than one salary when the combined amount of said salaries exceeds the sum of \$2,000 per annum, but this shall not apply to retired officers of the Army, Navy, or Marine Corps whenever they may be appointed or elected to public office or whenever the President shall appoint them to office by and with the advice and consent of the Senate or to officers and enlisted men of the Organized Militia and Navy Militia in the several States, Territories, and the District of Columbia. (Sec. 6, act May 10, 1916.)

1780. An officer retired with the rank and pay of one grade above that held by him at the time of his retirement is entitled to the increase from the date he was actually placed on the retired list, and neither requires an acceptance nor permits of a declination. (11 Comp., 448, Feb. 14, 1906—case Capt. Morse.)

The pay of the new grade attaches from the date of the rank as fixed in orders (P. M. G., Jan. 2, 1906, 32059), but can not be paid until after confirmation. (Comp., May 28, 1904; P. M. G. O., 48328.)

1781. A retired officer whose salary is less than \$2,500 (\$2,000 under act May 10, 1916) who is serving as a contract surgeon may be paid both salaries. (Comp., Mar. 20, 1903; P. M. G. O., 35940—case Maj. Swift.)

A retired officer whose salary is less than \$2,500 may hold an office the compensation of which consists of fees, even should they amount to more than \$2,500 (\$2,000 under act May 10, 1916). (11 Comp., 226, Nov. 28, 1904—case Maj. Sladen.)

An assistant general treasurer and inspector general of a National Home for Disabled Volunteer Soldiers is not an officer of the United States within the meaning of the act of July 31, 1894, and a retired officer receiving compensation of \$2,500 (\$2,000 under act May 10, 1916) per annum is not debarred from holding that office. (8 Comp., 443, Jan. 11, 1902—case Maj. Harris.)

1782. A retired officer, except when assigned to active duty, under laws entitling him to active pay or allowance, will be paid by the depot quartermaster, Washington, D. C., unless residing in the Philippine Islands or Hawaii, in which event he may, if he so desires, be paid by the department quartermaster of the Philippine or Hawaiian Department. (A. R. 1257, 1913, as changed by C. A. R. 2, 1914.)

Active Duty.

1783. The Secretary of War may assign retired officers, with their consent, to active duty in recruiting, for service with the militia upon the request of the governor, as military attachés, upon courts-martial, courts of inquiry, and boards, and to staff duties not involving service with troops; and such officers while so assigned shall receive the full pay and allowances of their respective grades. (Act Apr. 23, 1904 (33 Stat., 264); G. O. 76, 1904.)

(a) But "retired officers above the grade of major assigned to active duty shall receive their full pay and shall receive no further pay or allowances from the United States," except mileage under paragraph 1798 (act Mar. 2, 1905; 33 Stat., 831), provided "that a colonel or lieutenant colonel assigned to active duty shall receive the same pay and allowances as a retired major would receive under a like assignment." (Act June 12, 1906; 34 Stat., 245.)

NOTE.—Limitations imposed by act of March 2, 1905, and act of June 12, 1906, shall include the grades of brigadier general, major general, and lieutenant general. (Act Aug. 29, 1916.)

In time of war retired officers of the Army may be employed on active duty, in the discretion of the President, and when so employed they shall receive the full pay and allowances of their grade (sec. 24, act June 3, 1916). Retired officers assigned to active duty (except in time of war) which involves duty with troops are entitled to retired pay only. (Comp., Nov. 28, 1914; Navy Memo., 166, p. 3456.)

1784. * * * That hereafter any retired officer, who has been or shall be detailed on active duty, shall receive the rank, pay, and allowances of the grade not above that of major that he would have attained in due course of promotion if he had remained on the active list for a period beyond the date of his retirement equal to the total amount of time during which he has been detailed on active duty since his retirement. (Sec. 24, act June 3, 1916.)

A retired officer is not entitled to credit, under the above act, in computing his longevity pay for any period during which he was detailed on active duty after his retirement. (33 Comp., 58.)

1785. If the Secretary of War decides that a retired officer detailed to inspect militia as provided in section 14, act January 21, 1903 (32 Stat., 777), is assigned "to staff duties not involving service with troops," and if he specially assigns any such officer to such duty, said officer is entitled to active duty pay. (14 Comp., 628, Mar. 27, 1908; P. M. G. O., 66980.)

1786. There is no law or regulation prohibiting a retired officer who has been detailed for active duty with the militia from accepting additional compensation from the State. (J. A. G., Aug. 11, 1906.)

But the status of a retired officer on active duty who is holding a State commission and serving with the militia at an encampment is analogous to that of an officer on the active list, and as such he can not receive compensation from the funds allotted to the State by the United States under the act of January 21, 1903. (P. M. G., Oct. 8, 1904, 47000.)

1787. The pay and allowances of retired officers and enlisted men of the Regular Army who are members of the Organized Militia for participation in camps of instruction, etc., should be only the pay received on the retired list of the Regular Army and from the appropriations made therefor. (Comp., July 30, 1913.)

1788. The President may detail as adjutant general of the District of Columbia militia any retired officer who may be nominated by the brigadier general of said militia. (Act June 6, 1900 (31 Stat., 671); G. O. 38, 1900.)

1789. Retired officers detailed to active duty are entitled to the increased pay from the date of receipt of the order. (See par. 1794.)

But if the detail is effective at a future date, active pay begins with the date on which the officer starts to obey the order. (P. M. G., May. 15, 1906, 49597.)

Active pay ceases on date of actual relief from detail. The travel home is performed after termination of active duty. (P. M. G., July 5, 1907, 62591; see also Cir. 46, W. D., 1906.)

1790. A retired officer granted a leave of absence while on active duty "is in the leave status of an officer on the active list." (11 Comp., 376, Jan. 25, 1906—case Navy Dept.)

1791. Not to exceed one hundred officers of the Army may be detailed as president, superintendent, or professors of colleges for periods not exceeding four years; and retired officers may, on their own application, be detailed to such duty, and "when so detailed, shall receive the full pay and allowances of their rank, except that the limitations on the pay of officers of the Army above the grade of major as provided in the acts of March second, nineteen hundred and five, and June twelfth, nineteen hundred and six, shall remain in force." (Act Mar. 3, 1909 (35 Stat., 738), amending act Nov. 3, 1893 (28 Stat., 7), and R. S., 1225; G. O. 49, 1900.)

NOTE.—For instructions regarding details to colleges, see general orders, War Department.

The laws cited as authority for this paragraph provide only for details to colleges within the United States. *Held*, that a detail in Porto Rico is lawful for pay purposes. (Comp., Mar. 22, 1911.)

But one officer should be detailed to the same institution at the same time. (Comp., Jan. 8, 1914.)

When by reason of the movement of troops a post is temporarily left without its regular garrison and with no commissioned officer except of the Medical Reserve Corps on duty thereat, the Secretary of War may assign a retired officer of the Army, with his consent, to active duty in charge of such post. The officer so assigned shall perform the duties of commanding officer and also any necessary staff duties at such post, and shall, while in the performance of such duties, receive the full pay and allowances of his grade, subject to the limitations imposed by the act of March 2, 1906, and the act of June 12, 1906. (Act Aug. 29, 1916.)

1792. The President is hereby authorized to detail such numbers of officers of the Army, either active or retired, not above the grade of colonel, as may be necessary, for duty as professors and assistant professors of military science and tactics at institutions where one or more units of the Reserve Officers' Training Corps are maintained; but the total number of active officers so detailed at educational institutions shall not exceed three hundred, and no active officer shall be so detailed who has not had five years' commissioned service in the Army. In time of peace retired officers shall not be detailed under the provisions of this section without their consent. Retired officers below the grade of lieutenant colonel so detailed shall receive the full pay and allowances of their grade, and retired officers above the grade of major so detailed shall receive the same pay and allowances as a retired major would receive under a like detail. No detail of officers on the active list of the Regular Army under the provisions of this section shall extend for more than four years. (Act June 3, 1916.)

1793. The provisions of the act of March 3, 1909 (35 Stat., 738), continue in force only the limitations as to pay contained in the acts approved March 2, 1906, and June 12, 1906. The restriction does not apply to allowances, and a colonel or lieutenant colonel when detailed on duty at an educational institution under the provisions of the act of November 3, 1893, as amended by the act of March 3, 1909, is entitled to the full allowances of his rank. (16 Comp., 192, Sept. 30, 1909.)

NOTE.—Limitations imposed by act of March 2, 1906, and act of June 12, 1906, shall include the grades of brigadier general, major general, and lieutenant general. (Act Aug. 29, 1916.)

1794. A retired officer detailed to duty at an educational institution under the act of November 3, 1893, to relieve another officer on duty thereat is entitled to full pay and allowances, as indicated in paragraphs 1792 and 1793, from and including the day after the day upon which he reported and relieved his predecessor, and the retired officer relieved from such duty is entitled to the full pay and allowances authorized by law to include the date his relief actually became effective. (Comp., May 19, 1901; P. M. G. O., 82933.)

But if detailed to duty at an educational institution where there is no officer on duty, and the order does not specify a date upon which the detail is to take effect, the authorized full pay accrues from and including the date the notice of the detail was received. (8 Comp., 50, July 25, 1901; Cir. 20, A. G. O. 1901.)

1795. In addition to the 100 officers provided for in the act of November 3, 1893, retired officers and non-commissioned officers who are willing to accept a detail without compensation from the Government other than their retired pay, may be detailed as instructors in military drill and tactics at schools where the services of such instructors shall have been applied for by the educational authorities thereof, providing the school will pay the cost of commutation of quarters and the extra-duty pay to which they may be entitled by law for the performance of special duty. (Act Apr. 21, 1904 (32 Stat., 235), amending R. S., 1225; G. O. 76, 1904.)

1796. A retired officer may, on his own application, be detailed to serve as professor in any college, but while so serving such officer shall be allowed no additional compensation. (R. S., 1260.)

Upon the application of a college the President may detail a retired officer to act as president, superintendent, or professor, "and such officer may receive from the institution to which he may be detailed the difference between his retired and full pay and shall not receive any additional pay or allowances from the United States." (Act May 4, 1890 (21 Stat., 113); G. O. 38, 1890.)

The act of November 3, 1893, shall not be construed to allow the full pay of their rank to retired officers detailed under section 1260, Revised Statutes, and the act of May 4, 1890. (Act Aug. 6, 1894 (28 Stat., 235); G. O. 32, 1894.)

1797. The officers of the Soldiers' Home (governor, deputy governor, and secretary, who shall act as treasurer) shall be taken from the Army. (R. S., 4816.)

Retired officers may be assigned to duty at the Soldiers' Home, provided they receive from the Government only the pay and emoluments allowed by law to retired officers. (R. S., 1258.)

But they may receive supplies from the home, and the treasurer may receive a salary from the funds of the home. (20 Op. Atty. Gen., 350.)

Mileage.

1798. Hereafter "retired officers, when traveling under competent orders without troops, shall be" entitled to the same mileage as are active officers. (Act June 12, 1906 (34 Stat., 246); G. O., 115, 1906.)

1799. Officers may select their place of residence when retired. (Sup. Ct., G. O., 44, 1877.)

A retired officer relieved from a detail of active duty and ordered to his home may select his home, as in the case of retirement, and the fact that he did not notify the War Department of the abandonment of his prior home does not affect his right to mileage. (13 Comp., 793, May 14, 1907—case Maj. Vogdes.)

An officer upon retirement may, if the War Department does not object, select his home abroad, and upon making the journey from place where he was when retired to his home may be paid mileage. (18 Comp., 634.)

1800. To entitle an officer to mileage to his home on retirement the travel must be directed in orders and performed within a reasonable time. (4 Comp., 175, Oct. 12, 1897—case Maj. Wheeler.)

The order for travel is usually given at time of retirement, but there is no law or regulation which makes this a prerequisite to the payment of mileage. (Comp., June 13, 1908—Navy Dept. case, Mem. Cir., No. 88, Bureau of Supplies and Accounts.)

1801. If on account of illness an officer is unable to make the journey within a reasonable time, claims should be presented to the auditor with evidence and argument for his consideration. (Comp., Oct. 18, 1902; P. M. G. O., 83615.)

1802. Having failed to perform the journey within one year after retirement, he is not considered to have performed the journey within a reasonable time and is therefore not entitled to mileage. (Auditor, July 10, 1906, affirmed by Comptroller, 13 Comp., 112, Aug. 15, 1906—case Gen. Girard; Ct. Cl., May 14, 1914.)

Wholly Retired.

1803. Officers wholly retired from the service shall be entitled to receive, upon their retirement, one year's pay * * * of the highest rank held by them, whether by staff or regimental commission, at the time of their retirement. (R. S., 1275.)

Neither commutation of quarters nor foreign service increase is included in the year's pay allowed by law. (7 Comp., 598, Apr. 3, 1901; 8 Comp., 737, Apr. 21, 1902.)

NOTE.—Certificates of nonindebtedness are required from officers wholly retired. (See A. R. 1262, 1913.)

1804. An officer wholly retired is entitled to active pay to include date of receipt of order. (Auditor, Oct. 2, 1903; P. M. G. O., 28430.)

1805. An officer wholly retired is not entitled to travel pay. (P. M. G., Dec. 17, 1896, 553B, 1896.)

1806. The one year's pay due an officer wholly retired, who dies before payment is made, becomes an asset of his estate and is payable by the auditor to his legal representative. (7 Comp., 404, Feb. 7, 1901—case Surg. Munday.)

STOPPAGES, ENLISTED MEN.

1807. Stoppage of pay against a soldier is unauthorized, unless it is made in execution of the sentence of a court-martial, or in pursuance of a statute, or in conformity to the regulations of the Army which have the force of law. (16 Op. Atty. Gen., 477; 13 Comp., 411, Dec. 19, 1906.)

1808. The proper authorities have the undoubted right to stop from the pay earned by a soldier in a new enlistment such sums as may be necessary to reimburse the United States for his indebtedness in a prior enlistment. (See par. 2376, Dig. Op., J. A. G., ed. 1901.)

1809. Both deposits and interest will be forfeited by desertion, but forfeiture of them can not be imposed by sentence of a court-martial. They are exempt from liability (a) for debts due to individuals within the meaning of section 2, paragraph 1370, Army Regulations, 1913; (b) to meet a sentence of a court-martial imposing forfeiture of pay or allowances; and (c) for the soldier's private debts. Deposits and interest are not exempt from liability for debts due to the United States. (A. R. 1368, 1913. 16 Comp., 566, 811; Cir. 52; W. D., 1910; Comp., Oct. 30, 1913; Bull. 35, W. D., 1913.)

1810. Stoppages entered against enlisted men should show the bureau to which the collection is to be credited, the articles embraced in the stoppage, and all necessary information to enable the auditing authorities to give the proper credits. The data required should be furnished by the quartermaster when requesting that charges be entered on the rolls against enlisted men for overpayments by nondeduction of charges on rolls previously paid by them.

1811. Authorized stoppages will be entered on the pay rolls and deducted at times of payment in the following order:

1. Reimbursements to the United States.
2. Reimbursements to individuals, as the quartermaster or post exchange, for instance.
3. Forfeitures for desertion and fines.

Articles of camp and garrison equipage must be charged on the pay rolls as such, and other articles of quartermaster's stores or property must be enumerated and the price stated in the column of "Remarks" in order that the proper appropriation may be credited therewith. (A. R. 1370, 1913.)

NOTE.—The post laundries mentioned in paragraph 241, Army Regulations, 1913, are established out of funds earned by the acts of appropriation for the support of the Army, and indebtedness to such laundries is an indebtedness to the United States. The post exchange is entitled to be paid its indebtedness against a soldier because it is an individual within the meaning of the exemption contained in section 4818, Revised Statutes. (G. O. 128, 1910; J. A. G., June 7, 1910; 82018, F. M. G. O.; and Comp., Mar. 27, 1907; Cir. 22, W. D., 1907.)

Dues to the company tailor have precedence over those to the post exchange. (F. M. G., Nov. 23, 1906, tel. file 6356.)

1812. When at the time of his restoration to duty as a soldier from the status of a general prisoner, under the provisions of section 1352, Revised Statutes, the soldier is indebted to the United States or its instrumentalities, the amount of such indebtedness will be charged against him for collection in monthly installments equal to one-third of his monthly pay, unless his indebtedness if discharged at the rate of one-third of his pay would not be entirely discharged at the expiration of his term of enlistment. In that case the amount of the monthly collections will be increased to the extent necessary to discharge the entire indebtedness before his term of enlistment shall have expired. (G. O. 41, W. D., 1914.)

1813. In the case of stoppages of pay against enlisted men who are indebted to the United States or its instrumentalities, the best interests of the service require general adherence to the rule that a soldier must satisfy such indebtedness before he can receive pay. However, in special and deserving cases, where the indebtedness exceeds the monthly pay, department commanders, instead of stopping all pay, may authorize the collection of such indebtedness in monthly installments, but the monthly stoppages will in no case fall below two-thirds of the monthly pay and should be sufficient to discharge the entire indebtedness of the soldier before the expiration of his term of enlistment. The provisions of Paragraph II, General Orders No. 41, War Department, 1914, relating to the collection of indebtedness in the case of a soldier restored to duty from the status of a general prisoner, constitutes an exemption to the foregoing provisions. (G. O. 12, W. D., 1916.)

1814. Quartermasters will verify report of ordnance charges forwarded by organization commanders with those noted on pay rolls or final statements, and forward reports direct to the Chief of Ordnance, except in the Philippine Islands, where the reports will be sent through the office of the chief ordnance officer of the division. (G. O. 59, W. D., 1907.)

1815. Sales of subsistence may be made on credit to officers and enlisted men who have not been regularly paid or who are in the field. (A. R. 1242, 1913. See R. S., 1145.)

The basis of subsistence charges on rolls will be fully shown, thus: "Credit sales, Quartermaster Corps," "Refundment of commutation, supplies, services, and transportation, 191 —," "Increased cost of rations, supplies, services, and transportation, 191 —." If the charge consists of more than one stoppage the amount of each must be shown. (Cir. 79, W. D., 1907.)

1816. The quartermaster who extends credit to enlisted men will forward to the proper company or organization commander the permit on which the supplies were sold, signed by the purchasers, which then becomes a statement of credit sales and of amounts due. The company or other commander will charge the amounts due on the next pay roll (and on subsequent rolls until the amounts shall have been collected) and return the permit statement to the quartermaster, with notation thereon of any additional subsistence and other authorized quartermaster charges appearing on the pay rolls, showing in each case

whether the charge is for credit sales, refundment of commutation of rations, or other authorized quartermaster account, and the place where and the month and year in which the indebtedness was contracted. The quartermaster will file the original with his retained papers for the month in which the credit sales pertain, and forward the carbon copy to the Quartermaster General with his monthly accounts. If a member of an organization or a recruit leaves his organization or a recruit depot before the money value of the articles furnished to him on credit shall have been collected, the amount due in each case, the place where and the month and year in which the indebtedness was contracted will be noted on the descriptive list or descriptive and assignment card. (A. R. 1249, 1913, as changed by C. A. R. 15, 1914.)

1817. Whenever charges on account of transportation and subsistence, while traveling, appear on pay rolls, the number, date, and source of the order directing the same, together with the names of the officers furnishing the transportation and subsistence and the dates thereof and the points of travel involved, must in every instance be indicated in the column of "Remarks" in the following or similar manner: Doe United States, transportation, Boston, Mass., to Omaha, Nebr., furnished by Capt. Doe, Q. M., April 1, 1892, on S. O. 36, Eastern Department, March 29, 1892, \$26.78; also commutation of rations furnished by Capt. Roe, Q. M., for three days (from April 1, inclusive), \$4.50. (Cir. 15, A. G. O., 1892.)

1818. When an enlisted man reports at a general recruiting station from furlough or as absent without leave for transportation to his proper station, the cost of any telegrams sent by the recruiting officer for instructions as to his disposition and of the telegraphic replies thereto, and the cost, if any, to the Government of lodging furnished at the recruiting station to the soldier, will be reported by the recruiting officer to the soldier's company commander as a charge against the soldier. (Sec. War., Feb. 19, 1913; A. G. O., 2010954.)

1819. When an enlisted man who is absent on furlough or absent without leave from his station and is without means to return thereto reports at a station that is under the control of a department commander, such department commander is authorized to furnish the necessary transportation and subsistence for the return of the soldier to his proper station after satisfying himself that the soldier can be entrusted therewith, or in the case of absence without leave, to return him under guard if necessary. In the case of an enlisted man reporting under similar circumstances at a place excepted by regulations from the control of a department commander, a request for orders concerning the disposal of such enlisted man will be addressed by the commanding officer of such an excepted place directly to The Adjutant General of the Army, by whom the necessary orders will be issued.

The company commander will charge the cost of such transportation and subsistence against the soldier's pay on the next pay roll, in accordance with paragraphs 1111½ and 1236, Army Regulations, 1913. In case of a soldier absent on furlough, the date on which he reports at the station will be entered on the furlough. (A. R. 110, 1913, as changed by C. A. R. 42, 1916.)

There is no law authorizing reimbursement of amounts expended by soldier while returning from furlough against his own convenience. (Comp., Nov. 21, 1902; P. M. G. O., 32955.)

The cost of transportation to be charged to the soldier is the net cost to the Government of the transportation. (17 Comp., 1902.)

1820. Under the Rules and Articles of War it is made the duty of commanding officers to see reparation made to the party or parties injured from the pay of soldiers who are guilty of abuses or disorders committed against citizens. Upon proper representation by any citizen of wanton injury to his person or property, accompanied by satisfactory proof, the commanding officer of the troops will cause the damage to be assessed by a board of officers, the amounts stopped against the pay of the offenders, and reparation made to the injured party. This proceeding will be independent of any trial or sentence by court-martial for the criminal offense. (54 A. W.)

NOTE.—To avoid delay and cost to parties injured, quartermasters may turn over to them the amounts collected in their favor, taking receipt therefor at the foot of the roll, deducting the amount so turned over from the footing of the stoppage column and carrying the balance only of the stoppages to Army quartermaster's collections. If an injured party is not present, a check for the amount should be drawn to his order and held by the quartermaster until delivery can be made.

Deposits can not be used to satisfy indebtedness under the fifty-fourth article of war. (Comp., Oct. 30, 1913.)

1821. A soldier may, when necessary, be relieved from ordinary military duty to make, repair, or alter uniforms. The post exchange council will fix the rates to be charged, which will not exceed the cost of doing such work at the clothing depot, and company commanders will cause to be deducted from the pay of enlisted men and turned over to the proper person the amount properly due therefor. The provisions of this paragraph will be construed to apply to civilian tailors, who conform to prices fixed by post exchange council, as well as to enlisted men detailed for that duty by proper authority. (A. R. 279, 1913.)

The charges of a tailor for the manufacture of civilian clothing is not an authorized stoppage to be entered on the pay rolls. (Sec. War., Feb. 16, 1909, 73856.)

1822. Post exchanges are established and maintained under special regulations issued by the War Department.

The amount of indebtedness of a soldier to a post exchange contracted in accordance with such regulations will be noted on the pay roll for the next succeeding month and be deducted, if practicable, from his pay by the quartermaster making the payment and turned over to the post exchange officer who will duly receipt to the quartermaster and the soldier for the amount so received. In case of discharge of a soldier the amount of any such indebtedness will be noted on the final statement, and in like manner be deducted from payment made thereon. (A. R. 345, 1913.)

It is the duty of a soldier who has been given credit to pay the amount as soon as he receives his pay, and the exchange officer will be present at the place of payment to receive the money or make such arrangements as will facilitate the payment. Credit will not ordinarily be extended to a soldier between the date of last payment on rolls before discharge, and the date of discharge. When the debt has remained unpaid one pay day on which the soldier was paid a balance sufficient to discharge such debt, and no other means of collection is practicable, the exchange officer will notify the company or detachment commander, who will note on the next pay rolls as "Due Post Exchange _____," and on succeeding rolls until the debt has been collected or until it is apparent that it can not be collected, when the credit check will be turned over to the company or detachment in lieu of so much cash at the next distribution of profits. (Par. 15, Post Exchange Regulations, 1916.)

NOTE.—Amounts due post exchange can not be deducted from travel pay in the allotment of final statements.

1923. The regulations prescribed by the Secretary of War provide that the credit extended to a soldier by a post exchange in any one month shall not exceed one-third of his monthly pay.

Held, that a quartermaster of the Army was not authorized to stop more than said amount of an indebtedness appearing upon pay rolls or final statements. (17 Comp. 992, June 24, 1911.)

1924. When collection is made in favor of a post exchange at a distance, the quartermaster will forward his check to the exchange officer, indicating thereon that it is for payment of post exchange collections; if on pay roll the organizations will be stated or if on final statement the name of soldier and organization will be given. The number of the check will be entered on the voucher. (P. M. G., May 5, 1908, 4146-317.)

1925. Where the identity of the exchange in whose favor a collection has been made is not shown on the rolls or final statements and can not be ascertained by reasonable effort, the amount will be taken up on abstract of collections, note of explanation being made. (P. M. G., May 12, 1908, 37541.)

1926. Post laundries are established and maintained under special regulations by the War Department.

The amount of indebtedness of a soldier to a post laundry contracted in accordance with such regulations will be noted on the pay rolls for the current month and will be deducted, if practicable, from his pay by the quartermaster making the payment and turned over to the officer in charge of the laundry, who will duly receipt to the quartermaster and the soldier for the amount so received. Where the soldier is detached the amount due the laundry will be noted on the detachment pay roll or descriptive list, and will be deducted by the quartermaster at the next payment and forwarded to the officer in charge of the laundry in which the indebtedness was incurred. In case of the discharge of a soldier the amount of any such indebtedness will be noted on the final statement and will be similarly deducted from payment made thereon and transmitted to the officer in charge of the laundry. (A. R. 341, 1913.)

Post laundries established by authority of the Secretary of War, and operated under regulations approved by him, may, in the discretion of the commanding officer, extend credit to the enlisted men of the command to an amount not to exceed \$2 a month for each man. (G. O. 116, W. D., 1910.)

A laundry established by private individuals at a military post, under revocable license issued by War Department, is not a post laundry within the meaning of Army Regulations. (J. A. G., Aug. 13, 1907; P. M. G. O., 62775.)

1927. When collections on rolls and final statements embrace collections for exchanges, laundries, tailors, etc., these latter collections must be deducted from the total of collections on the voucher and the net amount only should be carried to the abstract of collections.

1928. Stoppages on pay rolls on account of dues to company fund should be limited to reimbursement for loss of money pertaining thereto, or for damages to property purchased therefrom when stoppage is directed by proper authority after responsibility is established. (See Cir. 6, W. D., 1904, and Op. J. A. G., Aug. 7, 1906; P. M. G. O., 69759.)

The hospital fund is regarded as a company fund (A. R. 327, 1913) and is applicable generally to similar purposes, in the interest of enlisted men of the Medical Department, and of the sick under treatment and members of the Nurse Corps on duty in military hospitals (A. R. 1462, 1913). (G. O. 106, W. D., 1910.)

Paragraph 327, Army Regulations, 1913, does not serve to make company barber shops, billiard and pool tables, and shoe repair shops Government agencies to such an extent that a soldier's pay may be stopped for debts owing to the same. (J. A. G., Jan. 27, 1911, Bull. 20, W. D., 1912, and J. A. G., Jan. 31, 1914.)

1929. When collections on account of post exchanges, post laundries, or company funds are erroneously carried to abstract of collections and deposited, the amount should be deducted from a subsequent abstract, the number of the check and the reason therefor being noted on the abstract, and turned over to the proper post exchange, post laundry, or company fund. (P. M. G. O., 37541.)

Forfeitures.

1930. Courts-martial are of three kinds—general, special, and summary. Special courts-martial may adjudge six months' confinement or forfeiture of six months' pay, or both, and reduction to the ranks in case of noncommissioned officers, and reduction in classification of first-class privates.

Summary courts-martial may adjudge one month's confinement or forfeiture of one month's pay, or both, or with the approval of superior authority three months' confinement, or forfeiture of three months' pay, or both, and reduction to the ranks in the case of noncommissioned officers and reduction in classification of first-class privates. (Act Mar. 2, 1913; 37 Stat., 722.)

When a sentence of confinement or forfeiture is in excess of the legal limit, the part within the limit is legal and may be executed. (A. R. 968, 1913. See paragraph 349, Manual for Courts-Martial, 1917.)

1831. All stoppages and fines adjudged against soldiers by sentence of courts-martial over and above any amount that may be due for the reimbursement of the Government or individuals and all forfeitures on account of desertion are set apart and appropriated for the support of the Soldiers' Home. (R. S., 4512.)

1832. Where a sentence forfeits all pay due, or to become due for a specified period, authorized stoppages in force at date of sentence have preference over the forfeiture to the extent and in the order contemplated by sections 1 and 2 of paragraph 1811. (P. M. G. 63723, July 18, 1907.)

1833. A soldier sentenced to imprisonment and loss of all pay, except a stipulated monthly sum for prison expenses, can not be paid any part of the monthly allowance until all indebtedness to the United States has been discharged. (10 Comp., 702, Apr. 7, 1904—case Navy Dept.)

1834. Notwithstanding a sentence contemplates payment of a stated sum to a soldier upon his release from confinement, it can not be made unless there is a sufficient balance to his credit after all authorized stoppages are deducted. (A. R. 978, 1913. See paragraphs 1812 and 1813 hereof.)

1835. Where a sentence of dishonorable discharge, with forfeiture of all pay and allowances, provides that a certain amount shall be paid the soldier on release from confinement, the remission of the dishonorable discharge would not prohibit the payment of the amount on release from confinement, such amount having never been forfeited by the sentence; but if the sentence provided that the amount be paid on dishonorable discharge, the dishonorable discharge having been remitted, no payment could be made. (15 Comp., 126, Sept. 10, 1906.)

1836. A sentence imposing a forfeiture of all or a part of pay for a month or number of months means the forfeiture of the whole or part of the pay, as specified, for each month. If the sentence does not indicate any particular date when the forfeiture shall commence, it will begin with the date from which pay has accrued since last payment except that when stoppages of the nature specified in sections 1 and 2 of paragraph 1370, Army Regulations, 1913, stand against the soldier the forfeiture will not begin until such time as pay shall have accrued in an amount equal to said stoppages. The rate of the soldier's pay during the period over which the forfeiture is actually applied will govern the rate of the forfeiture. (A. R. 976, 1913, as changed by C. A. R. 30, 1916.)

Where the sentence of a court-martial is confinement for a certain number of months with forfeiture of pay "for the same period," the execution of the forfeiture properly begins with the term of confinement (21 Comp. 531, Feb. 6, 1915), but if "for a like period," the forfeiture begins to accrue from the date to which last paid or as otherwise provided by A. R. 976, 1913, quoted herein.

1837. In the absence of an express stipulation to the contrary a court-martial sentence forfeiting all or a fractional part of a soldier's pay for a specified period must be held to include the following items:

- (1) Additional pay as expert rifleman, sharpshooter, and marksman.
- (2) Additional pay as first-class and second-class gunner.
- (3) Additional pay as canteen electrician, coxswain, observer, first-class plotter, chief planter, chief loader, observer, second-class, gun commander, gun pointer.
- (4) Additional pay as mess sergeant.
- (5) Fifty per cent increase aviation service, act of July 18, 1914, including increase provided for "aviation mechanician."
- (6) Twenty per cent increase of pay for foreign service under the act of June 30, 1902 (32 Stat., 312), as modified by the act of August 24, 1912 (37 Stat., 576).
- (7) Pay for certificate of merit.
- (8) Additional pay as dispensary assistant, nurse, and surgical assistant.

(Comp. Oct. 22, 1915; Bull. 36, W. D., 1915.)
Extra-duty pay not being a monthly rate is not included in such forfeiture. (Comp. Aug. 10, 1906; P. M. G. O. 69036.)

A sentence to forfeit a certain number of days' pay does not include extra-duty pay. (Comp., Jan. 20 1915.)

1838. The word "pay" in the laws providing for the pay and allowances of officers and enlisted men of the Army has a distinct and technical signification, and when used alone in the sentence of a court-martial does not affect the right of the accused to his pecuniary allowances. (2 Comp. 300, Dec. 14, 1895.)

1839. A sentence by court-martial "to forfeit to the United States \$10 of his pay for six months" is construed to mean a forfeiture of \$10 only, although it may have been the intention of the court to impose a forfeiture of \$60. (Cir. 5, A. G. O. 1883.)

1840. Court-martial forfeitures are debts to the United States, and the full amount of each sentence must be deducted unless remitted. When the monthly aggregate of forfeitures exceeds the soldier's monthly pay, deduction will be made at the rate of monthly pay until the full amount of the forfeitures has been satisfied, unless a portion has been remitted. (9 Comp., 74, Aug. 14, 1902; Cir. 36, A. G. O., 1902.)

Example: A soldier last paid to June 30, whose pay is \$21 per month, sentenced on July 6 to forfeit two-thirds of his pay per month for three months; sentenced September 6 to forfeit two-thirds of his pay per month for four months. On October 25 the unexecuted portion of sentence of September 6 is remitted. The soldier's entire pay will be withheld to include September 30, when the sentence of July 6, will become fully executed and one-half of the sentence of September 6 for a period of three months, the equivalent of a full satisfaction of said sentence for one and one-half months will become executed. From October 1 to 24 an additional amount of \$11.20 will accrue on the sentence of September 6. The total deduction will amount to \$74.20.

The fact that a soldier has made an allotment of his pay does not operate to reduce the rate of his pay within the meaning of determining the accrued portion of the court-martial fine upon remission. (P. M. G. O. 60786, Mar. 21, 1907.)

The forfeiture imposed by a court-martial upon promulgation of a sentence becomes a debt due the United States, but it is enforceable against pay only. (16 Comp., 811.)

1841. A sentence of forfeiture of pay imposed while a prior sentence of forfeiture is in effect operates only on the balance of pay not absorbed by previous sentence. The remission of all, or part, of the later sentence is therefore effective, pursuant to the terms of remission, upon any pay which had not accrued for forfeiture at date of remission. (Comp. Aug. 26, 1907; Cir. 63, W. D., 1907—case Corpl. Logue, 10th Inf.)

Where an enlisted man is sentenced to a forfeiture of pay and to have stopped against him the cost of his apprehension as a deserter, the amount of the cost of such apprehension (and any authorized indebtedness to the United States contracted prior to date of the sentence) must be deducted prior to the forfeiture, and until sufficient pay shall have accrued to satisfy such prior indebtedness and cost of apprehension there would be nothing for the forfeiture to run against. The remission of all, or a part, of the forfeiture would therefore be effective in accordance with the terms of the remission, upon any pay which had not accrued for forfeiture at the date of remission. (14 Comp. 490, Feb. 8, 1908; also Comp., Aug. 2, 1910; Cir. 52, W. D., 1910.)

1842. When a court-martial sentence directs the detention of pay under Paragraph 349, Manual for Courts-Martial, 1917, the full amount of the soldier's pay will be included in the disbursement and the amount to be detained collected therefrom and carried to the abstract of collections. The detention begins with the period for which pay is due unless the sentence provides otherwise. A remission applies only to pay accruing after date of remission. When detained pay and stoppages exceed pay due no settlement will be attempted.

Amounts detained will be repaid to a soldier only on final statements, on which the amount detained and the authority for the detention will be given. They will be repaid out of appropriation "Pay of the Army" current at the date of discharge.

1843. Court-martial forfeitures can not be taken from clothing money. (Comp., Feb. 29, 1904, P. M. G. O. 44385—case Arch Wilkinson.)

1844. In the case of a deserter, the indebtedness to a post exchange, post laundry, company fund, company tailor, etc., within the prescribed limits, may be paid from pay and allowances due at date of desertion (21 Comp., 109), and claim for such amounts should be made by the interested parties on the Auditor for the War Department.

1845. In the case of a soldier sentenced to dishonorable discharge and forfeiture of all pay and allowances due him, the same rule applies as stated in paragraph 1844 hereof. (18 Comp., 649.)

1846. When a sentence forfeiting pay is published in orders, said order is an imperative mandate to the company commander to make such notation on pay rolls as would be necessary to cause the judgment of the court to be executed out of the soldier's pay. (J. A. G., concurred in by Sec. War, Feb. 15, 1906.)

1847. A quartermaster who overlooks a note of forfeiture on the rolls is chargeable only with the amount of such forfeitures as is noted on the roll, while the officer who certifies to the accuracy of the roll is chargeable with the amount forfeited by such sentence and not noted on the roll. (Vol. 2, Dig. 2d Comp., 378, Feb. 7, 1882.)

1848. An order remitting a forfeiture of pay operates only on the pay to become due on and after the date of the order. (A. R. 977, 1913.)

1849. A department commander may remit or mitigate the unexpired sentences of enlisted men under his command, notwithstanding the court which awarded them was convened and sentences approved by the commander of another department. (Cir. 20, A. G. O., 1901.)

1850. The remission of a sentence "which imposes both confinement and forfeiture inflicts two separate and distinct punishments," and remission of an unexecuted portion of one would not necessarily affect the other. A satisfied forfeiture of pay could not be remitted. A forfeiture of pay for three months does not mean forfeiture for the period of confinement, but for a specified time of three months, and is effective from the date of last payment. (J. A. G. Feb. 9, 1906; Cir. 13, W. D., 1906.)

1851. Discharge operates to remit such portion of a sentence, involving forfeiture of pay, as extends beyond date of discharge. (Comp. Feb. 29, 1904, P. M. G. O. 44385—case Arch Wilkinson.)

But an honorable restoration to duty under section 1352, Revised Statutes, to serve out an uncompleted enlistment from which dishonorably discharged revives a court-martial forfeiture unsatisfied owing to the dishonorable discharge.

1852. The executed (*legal*) sentence of a court-martial can not be set aside or brought to naught by an Executive order. Congress alone possesses the authority to direct that the amount forfeited by reason of such sentence shall be paid to the party convicted or any other party. (Vol. 2, Dig. 2d Comp., 379, Mar. 1, 1883.)

NOTE.—Fines collected in excess of the legal limit, or pursuant to a sentence of an illegally constituted court, may be repaid the soldier upon a proper muster. (43 Ct. Cl., 250.)

STOPPAGES, OFFICERS.

1853. When absent without leave officers shall forfeit all pay during such absence unless the absence is excused as unavoidable. (R. S., 1266. See Cir. 5, W. D., 1906.)

1854. An officer convicted by the civil courts and released under bond pending the final determination of an appeal to a higher court is "absent without leave" within the meaning of section 1266, Revised Stat.

utes, pending the determination of said appeal, and under the provisions of the above section he is not entitled to pay during such absence. (11 Comp., 755, June 14, 1906.)

The sentence of conviction having been set aside by the Supreme Court, his right to receive full pay from date of his arrest to date of his dismissal from the service is restored; but he is not entitled to commutation of quarters for such time. (15 Comp., 215, Oct. 7, 1908; P. M. G. O., 29669.)

An officer adjudged in contempt of court in connection with divorce proceedings and confined in jail for several days until he has agreed to obey the decree of the court, is not entitled to pay for the time he was absent in confinement, as the case comes within the senses of the prohibition of paragraph 1371, Army Regulations, 1913. (Opin. J. A. G., Apr. 15, 1916.)

1855. The President is authorized to drop from the rolls of the Army any officer who is absent from duty three months without leave, or who has been absent in confinement in a prisoner penitentiary for more than three months after final conviction by a civil court of competent jurisdiction; and no officer so dropped shall be eligible for reappointment. (Act Jan. 19, 1911, 36 Stat., 894.)

Every officer who is dropped by the President from the rolls of the Army for absence from duty three months without leave shall forfeit all pay due or to become due. (R. S., 1266.)

1856. Pay of officers of the Army may be withheld under section 1766, Revised Statutes, on account of an indebtedness to the United States, admitted or shown by the judgment of a court; but not otherwise unless upon a special order issued according to the discretion of the Secretary of War. (Act July 16, 1893 (27 Stat., 177); G. O. 49, 1892.)

When the indebtedness of an officer "has been admitted or shown by the judgment of a court," in the operation of section 1766, Revised Statutes, as amended by the act of July 16, 1893, a legal inhibition exists against further payments to the officer until the indebtedness has been fully satisfied. (J. A. G., Feb. 26, 1910; P. M. G. O., 81114.)

The act of July 16, 1892, can not be interpreted as empowering the Secretary of War to stop the pay of an officer to satisfy private debts or claims for alimony. (Dig. J. A. G., 1901, par. 2383.)

1857. Section 1766, Revised Statutes, confers upon the Secretary of War authority to cause a stoppage of the pay of an officer who is an inmate of the Government Hospital for the Insane in the amount of the bill rendered by the Superintendent for the officer's support. The check in payment of the bill will be drawn to the order of the superintendent and the bill will be filed with the quartermaster's original voucher. (P. M. G. O., 89266.)

1858. No trustee, process, garnishment, injunction, or attachment can be recognized by the officers of the Government in respect of moneys due creditors of the United States. (Dig. 2d Comp., sec. 108, ed. 1899.)

There is no authority of law for stopping the pay of an officer to satisfy his private creditors. (Sec. War, July 1, 1908; P. M. G. O., 37724.)

1859. A disbursing officer of one staff department making stoppages on account of the funds or property of another staff department will, in the absence of special instructions to the contrary, deposit the funds so received, and not leave them to be transferred upon the settlement of his accounts at the Treasury. (A. R. 613, 1913.)

1860. Whenever an officer refunds money to the Government by payment to an Army quartermaster duplicate descriptive receipts will be issued by the latter for the amount refunded.

The quartermaster, with the least practicable delay, will forward, without letter of transmittal, the original receipt directly to the Quartermaster General and furnish the officer with the duplicate. (A. R. 614, 1913.)

1861. An officer purchasing subsistence stores on credit will furnish to the quartermaster making the sale a receipt in duplicate setting forth the place and date of purchase, the name of the quartermaster who made the sale, and the money value of the stores so purchased. One copy of the receipt will be forwarded by the quartermaster to the quartermaster who pays the officer, or to the department quartermaster, and will be filed with the pay voucher on which collection is made. The duplicate receipt will be filed by the quartermaster with his retained abstract of subsistence stores sold. The names of the officers purchasing subsistence stores on credit, the organizations to which they belong, and the money value of the stores so purchased will be entered on the abstract of subsistence stores sold. (A. R. 1243, 1913.)

1862. The amount due from any officer for rations purchased on credit, or for any article designated by the inspectors general of the Army and purchased on credit from commissaries of subsistence (now quartermasters), shall be deducted from the payment made to such officer next after such purchase shall have been reported to the Paymaster General (now Quartermaster General). (Sec. 1269, R. S.)

1863. When an officer has been overpaid, or is indebted to the United States for money or property, or has failed properly to account for the same, the chief of the bureau concerned will promptly notify him of the amount of his indebtedness or his failure to account. If after such notice he does not refund, or make satisfactory explanation, or take proper action within a reasonable time, the matter will be reported to the Secretary of War. (A. R. 1308, 1913.)

1864. On the order of the Secretary of War, stoppages may be made against the pay of officers for overpayments, illegal disbursements, or loss through fraud or neglect of the public funds, and for deficiencies in, loss of, or damage to military supplies, unless proof be furnished that the deficiency, loss, or damage was not occasioned by any fault on their part. (A. R. 1809, 1912.)

1865. The notice of stoppages of officers' pay will be prepared in the form of a monthly circular to quartermasters, advising them of stoppages outstanding at its date. This circular will be submitted to the Secretary of War for his approval prior to its publication. When an officer's name is borne thereon as

payment of salary will be made to him which is not in accordance with the stoppage entry made against his name. (A. R. 1310, 1913.)

1864. Overpayments to an officer will be deducted on the first payment after a notice of stoppage against him is received, even if the pay accounts have been assigned; the assignee takes the account subject to all risks of stoppage. (A. R. 1311, 1913.)

1867. The Government has authority to withhold money due an officer to whom an erroneous payment has been made, notwithstanding the payment was found to be erroneous only upon a construction of law made after the settlement of an account in which payment was allowed. (8 Comp., 24, July 8, 1901—case Lieut. Kittelle, U. S. N.)

1868. An officer suspended from rank and command does not thereby forfeit pay. (Dig. 2d Comp., sec. 1125, ed. 1899.)

1869. When an officer is under stoppage of pay by sentence of general court-martial or otherwise, or is suspended from rank and pay, it is to be understood as depriving him of all his salary and increase for the time. (P. M. G., Aug. 8, 1870.)

NOTE.—But does not deprive him of his "pecuniary allowances." (See par. 1838 hereof.)

1870. In case of deficiency of any article of military supplies, on final settlements of the accounts of any officer charged with the issue of the same, the value thereof shall be charged against the delinquent and deducted from his monthly pay, unless he shall show to the satisfaction of the Secretary of War, by one or more depositions setting forth the circumstances of the case, that said deficiency was not occasioned by any fault on his part. And in case of damage to any military supplies, the value of such damage shall be charged against such officer and deducted from his monthly pay, unless he shall, in like manner, show that such damage was not occasioned by any fault on his part. (R. S. 1304.)

1871. The pay of officers of the Army may be withheld under section seventeen hundred and sixty-six of the Revised Statutes on account of an indebtedness to the United States admitted or shown by the judgment of a court, but not otherwise, unless upon a special order issued according to the discretion of the Secretary of War. (Act July 16, 1892; 27 Stat. 177.)

1872. If double payment be made to an officer, the quartermaster in the department in which the officer is serving shall be given credit therefor and suspension be made against the payment made outside the officer's department, regardless of the dates of payment. (Auditor, Mar. 7, June 4, 1903; P. M. G. O., 35428, 37593.)

TIME.

1873. Hereafter, where the compensation of any person in the military service of the United States is annual or monthly, the following rules for division of time and computation of pay for services rendered are hereby established: Annual compensation shall be divided into twelve equal installments, one of which shall be the pay for each calendar month; and in making payments for a fractional part of a month one-thirtieth of one of such installments, or of a monthly compensation, shall be the daily rate of pay. For the purpose of computing such compensation, and for computing time for services rendered during a fractional part of a month in connection with annual or monthly compensation, each and every month shall be held to consist of thirty days, without regard to the actual number of days in any calendar month, thus excluding the thirty-first day of any calendar month from the computation and treating February as if it actually had thirty days. Any person entering the service of the United States during a thirty-one day month and serving until the end thereof shall be entitled to pay for that month from the date of entry to the thirtieth day of said month, both days inclusive; and any person entering said service during the month of February and serving until the end thereof shall be entitled to one month's pay, less as many thirtieths thereof as there were days elapsed prior to date of entry: *Provided*, That for one day's unauthorized absence on the thirty-first day of any calendar month one day's pay shall be forfeited. (Acts June 12 and 30, 1906 (34 Stat., 243, 763); G. O., 115, 135, 1906.)

1874. When applicable, the following rules for the computation of time in payment for services will be observed:

1. For any full calendar month's service, at a stipulated monthly rate of compensation, payment will be made at such stipulated rate without regard to the number of days in that month.
2. When service commences on an intermediate day of the month, 30 days will be assumed as the length of the month, whatever be the number of days therein.
3. When the service terminates on an intermediate day of the month, the actual number of days during which service was rendered in that calendar month will be allowed.
4. When the service embraces two or more months or parts of months but one fraction will be made, thus: From September 21 to November 25, inclusive, will be calculated—September 21 to October 20, inclusive, 1 month; from October 21 to November 20, inclusive, 1 month; from November 21 to 25, inclusive, 5 days; making the time allowed 2 months and 5 days.
5. When two fractions of months occur and both are less than a whole month, as from August 21 to September 10, the time will be determined thus: August 21 to 30, inclusive (ignoring the 31st), 10 days; from September 1 to 10, inclusive, 10 days; making the time allowed 20 days.
6. Service commencing in February will be calculated as though the month contained 30 days, thus: From February 21 to 28 (or 29), inclusive, 10 days. When the service commences on the 28th day of that month, 3 days will be allowed, and if on the 29th, 2 days.
7. If service commences on the 31st day of any month, payment will not be made for that day.

8. For commutation of subsistence and for services of persons employed at a per diem rate, payment will be made for the actual number of days.

9. When services are rendered from one given date to another, the account will state clearly whether both dates are included.

10. In computing the wages of persons employed at a per diem allowance, the day on which service begins and the day on which it ends will be allowed in the computation.

11. Unauthorized absence on the 31st day of a month results in the loss of one day's pay (only when such absence commences on the 31st day). (A. R. 651, 1913. (See also 20 Comp., 772 and 867.)

1875. When accounts are rendered for service stated to have been performed from one given date to another, one of the days named will be excluded, unless it is specified or clearly shown by the form of the account that the service rendered was "inclusive" of both. (Dig. 2d Comp., 534, sec. 13, ed. 1869.)

1876. For pay purposes all months in the year will be reckoned as containing 30 days.

Where a promotion or demotion occurs during any month from a place to another place carrying a different compensation, service under such promotion or demotion will be considered as fractional service. (13 Comp., 890, July 5, 1906; Cir. 40. W. D., 1906.)

TRAVEL PAY TO ENLISTED MEN.

1877. On and after July first, nineteen hundred and sixteen, an enlisted man when discharged from the service, except by way of punishment for an offense, shall receive 34 cents per mile from the place of his discharge to the place of his acceptance for enlistment, enrollment, or original muster into the service, at his option: *Provided*, That for sea travel on discharge transportation and subsistence only shall be furnished to enlisted men. (Sec. 126, act June 3, 1916.)

1878. When an enlisted man is discharged from the service, except by way of punishment for an offense, or is furloughed to the reserve, he shall receive 34 cents a mile from the place of his discharge or furlough to the place of his acceptance for enlistment: *Provided*, That for sea travel on discharge or furlough transportation and subsistence only shall be furnished to enlisted men: *And provided further*, That for the purpose of determining allowances for all travel of enlisted men on discharge or furlough, travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and between the United States and Alaska shall not be regarded as sea travel, but shall be paid for at the rates established by law for land travel within the boundaries of the United States.

When an enlisted man who was enrolled or mustered into the service of the United States is discharged, except by way of punishment for an offense, he shall receive the travel allowances stated above from the place of his discharge to the place of his enrollment or original muster into the service, at his option. (A. R. 1378, 1913, as changed by C. A. R. 51, 1917.)

A soldier discharged at sea while traveling in the home waters of the United States from one port to another is entitled to travel pay from the place of discharge to the place of acceptance for enlistment, via port of debarkation.

Cost of transportation and subsistence, if any, after discharge should be deducted, unless the soldier reenlists on the day following discharge. (18 Comp., 75.)

1879. An enlisted man may lawfully be paid travel allowance on discharge only at the rate then authorized by law, notwithstanding the fact that the law in force at the time of his enlistment authorized payment of such allowance as a higher rate. (23 Comp., 45.)

1880. Quartermasters when paying final statements of soldiers discharged or furloughed to the reserve under conditions specified in paragraph 1378, Army Regulations, 1913, will include in such payments travel allowances from station to port of embarkation and from port of arrival in the United States to place of acceptance for enlistment or enrollment. (A. R. 1379, 1913, as changed by C. A. R. 39, 1916.)

1881. An enlisted man entitled to travel pay provided by the act of Congress approved June 3, 1916, who becomes eligible to be furloughed to the reserve while he is stationed at a place at which there is no available officer provided with funds to pay travel pay, and who has applied to be, or under the law must be, furloughed to the reserve, will be sent for furlough sufficiently in advance of the date to be furloughed to a place where there is stationed an officer provided with funds to pay his travel pay. The above action will be taken, if practicable, when an enlisted man is to be discharged on certificate of disability.

The cost of transportation and subsistence in such cases will be a proper charge against public funds, and the furlough or discharge for disability will be accomplished after he reaches the place where his travel pay can be paid. An exception to this rule will be made in the case of a man who, at the time when he would otherwise be sent for furlough to the reserve to a place where his travel pay can be paid, or who is to be discharged on certificate of disability, makes written statement that he waives his right to be sent at Government expense to a place where payment can be made of his final statement. (A. R. 138, 1913, as changed by C. A. R. 51, 1917.)

1882. Enlisted men discharged while serving in places outside of the States composing the Union will be provided free transportation to the said States on Government transports upon direction of the commanding officers in the several localities, and will be subsisted by the Quartermaster Corps to the port of destination. They will not be entitled to travel pay from the port of embarkation to the United States, nor to commutation of rations for the time so subsisted on the transports. The fact that such transportation and subsistence have been furnished must be noted on the final statements.

In view of the provisions of paragraph 1278, Army Regulations, 1913, the foregoing is not to be construed as precluding the furnishing of transportation at Government expense, via commercial vessels in cases where the Government maintains no regular transport service between the localities of discharge and the United States. (A. R. 1235, as changed by C. A. R. 20, 1915.)

1883. As a soldier must be furnished with transportation in kind for sea travel, if the Government furnishes such transportation by a longer route than that usually traveled, the soldier is entitled to travel pay from port of debarkation to his home. (Comp., Jan. 20, 1903, P. M. G. O., 34990.)

1884. The route of travel which was available and practicable and used by the public at the time discharged soldier was entitled to transportation must, for the purpose of travel pay, be regarded as the shortest usually traveled route. (8 Comp., 352, 1901, Nov. 30, 1901—case H. S. Bradley.)

1885. A soldier's travel pay can not be used to satisfy any debt to the United States or any of its instrumentalities. (20 Comp., 707.)

1886. When the Government, without attaching any condition thereto, grants the request of a soldier that he be discharged at a certain place upon expiration of enlistment, the soldier does not waive his right to travel pay. (12 Comp., 543, Mar. 30, 1906—case Marine Corps.)

1887. If the place where an officer or soldier was absent on leave at the time of his discharge is shown, he will be allowed travel pay and subsistence from that place to the place where he entered the service, unless the distance is greater than from the place where his regiment was, in which case he will be allowed only for the distance from the place where his regiment was. (5 Comp., 117, Sept. 24, 1898.)

1888. A soldier discharged without honor on account of his own misconduct is not discharged by way of punishment for an offense, and therefore travel pay is not forfeited. (10 Comp., 875, Oct. 28, 1908—case J. H. McCarty; Cir. 19, W. D., 1908.)

1889. A soldier discharged under section 30 of the act of February 2, 1901, on account of the death of a parent is entitled to travel pay, and the statement in the order that "This soldier is not entitled to travel pay" has no effect upon the claimant's rights under the law. (13 Comp., 686, Apr. 5, 1907, P. M. G. O., 38513.)

1890. For travel pay to soldiers discharged while in the hands of civil authorities, see paragraphs 1570, 1571, and 1572 hereof.

Not Entitled.

1891. A soldier discharged by purchase is not entitled to travel pay. (G. O. 39, W. D., 1912.)

1892. A soldier discharged at his own request, for his own pleasure or convenience, is not entitled to travel pay. (189 U. S., 474, Apr. 23, 1903, case U. S. v. Barnett.)

Except after 20 years' faithful service. (Vol. 2, Dig. 2d Comp., sec. 864.)

1893. A soldier convicted by a court-martial of an offense and sentenced to be dishonorably discharged is discharged "by way of punishment for an offense" and is not entitled to travel pay. (6 Comp., 220, Sept. 15, 1899.)

1894. A soldier discharged without honor by reason of desertion is not entitled to travel pay. (9 Comp., 517, Mar. 30, 1903—case Carlton T. Stevens.)

1895. A soldier discharged for minority concealed at enlistment, or for other cause involving fraud on his part in the enlistment, is not entitled to travel pay. (8 Comp., 655, Mar. 24, 1902—case A. T. Moonert.)

1896. A soldier discharged to enable him to accept a commission is not entitled to travel pay. (Dig. Comp., 1902, p. 218.)

TRAVEL PAY TO OFFICERS.

1897. When an officer shall be discharged from the service, except by way of punishment for an offense, he shall receive for travel allowances from the place of his discharge to the place of his residence at the time of his appointment, or to the place of his original muster into the service, four cents per mile. And for sea travel on discharge, actual expenses only shall be paid to officers. (Act Mar. 2, 1901 (31 Stat., 902); G. O. 28, 1901.)

But hereafter, for the purpose of determining allowances for officers on discharge, "travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and between the United States and Alaska shall not be regarded as sea travel and shall be paid for at the same rates established by law for land travel." (Act June 12, 1906 (34 Stat. 247); G. O. 115, 1906.)

1898. Place of acceptance of appointment is considered as place of residence within the meaning of the law. (Comp., Mar. 13, 1900, P. M. G. O., 11826-58—case Lieut. Col. Sells, 9th Vol. Inf.)

An officer discharged at the place where he accepted his commission is not entitled to travel pay. (Comp., Mar. 25, 1908; P. M. G. O., 11769.)

1899. A contract surgeon appointed to the Medical Reserve Corps and discharged therefrom while on active duty is entitled to travel pay to place of entry into the military service and not to the place of making contract. (Comp. May 27, 1909; P. M. G. O., 74987.)

1900. If an officer receives an order discharging him from the service and directing him to proceed to his home, but the order is silent as to the date when the discharge is to take effect, he is entitled to travel pay, not mileage, the discharge being effective from the date of receipt of the order. (6 Comp., 31, July 14, 1899—case Lieut. Thompson, Vol. Sig. Corps.)

1901. Where the record shows that an officer tendered his resignation without assigning any reason therefor, and the record does not show that he was disabled by sickness or wounds received in service, his resignation is regarded as a voluntary discharge and he is not entitled to travel pay. (7 Comp., 744, May 11, 1901—case Capt. Harris, 1st Oregon Cav.)

1902. An officer who tenders his resignation and is honorably discharged is not entitled to travel pay. (189 U. S., 471, Apr. 27, 1903—case U. S. v. Sweet.)

1903. An officer tendering his resignation and discharged to take effect at a future date and ordered to proceed to his home, where he arrives prior to date fixed for his discharge to take effect, is entitled to mileage. (7 Comp., 42, Aug. 2, 1900—case Lieut. Haisch, 36th Vol. Inf.)

1904. Pay overdrawn by an officer is a proper charge against travel pay due him on discharge. (Comp., July 28, 1899; Cir. 195, P. M. G. O.—case Dr. Burchard, 5th Mo. Inf.)

1905. An officer discharged under the provisions of the act of October 1, 1890 (26 Stat., 552), or the act of April 23, 1908 (35 Stat., 87), because of his failure to pass the examination for promotion, is not discharged for his own convenience or by way of punishment for an offense and is entitled to travel pay. (P. M. G. O., in accordance with practice in the office of the Auditor for the War Department, verbally concurred in by the Comptroller of the Treasury.)

1906. Dismissal by Executive order is quite distinct from dismissal by sentence. The latter is a punishment while the former is a removal from office and does not deprive the officer of travel pay. (7 Comp., 548, Mar. 18, 1901.)

VETERINARY CORPS.

1907. An assistant veterinarian appointed under this act shall, for the first five years of service as such, have the rank, pay, and allowances of second lieutenant; that after five years of service he shall have the rank, pay, and allowances of first lieutenant; that after fifteen years of service he shall be promoted to be a veterinarian with the rank, pay, and allowances of captain, and that after twenty years' service he shall have the rank, pay, and allowances of a major: *Provided*, That any assistant veterinarian, in order to be promoted as hereinbefore provided, must first pass a satisfactory examination, under such rules as the President may prescribe, as to professional qualifications and adaptability for the military service; and if such assistant veterinarian shall be found deficient at such examination he shall be discharged from the Army with one year's pay.

The veterinarians of Cavalry and Field Artillery now in the Army, together with such veterinarians of the Quartermaster Corps as are now employed in said corps, who at the date of the approval of this act shall have had less than five years' governmental service, may be appointed in the Veterinary Corps as assistant veterinarians with the rank, pay, and allowances of second lieutenant; those who shall have had over five years of such service may be appointed in said corps as assistant veterinarians with the rank, pay, and allowances of first lieutenant; and those who shall have had over fifteen years of such service may be appointed in said corps as veterinarians with the rank, pay, and allowances of captain: *Provided*, That no such appointment of any veterinarian shall be made unless he shall first pass satisfactorily a practical professional and physical examination as to his fitness for the military service: *Provided further*, That veterinarians now in the Army or in the employ of the Quartermaster Corps who shall fail to pass the prescribed physical examination because of disability incident to the service and sufficient to prevent them from the performance of duty valuable to the Government shall be placed upon the retired list of the Army with seventy-five per centum of the pay to which they would have been entitled if appointed in the Veterinary Corps as hereinbefore prescribed.

The Secretary of War, upon recommendation of the Surgeon General of the Army, may appoint in the Veterinary Corps, for such time as their services may be required, such number of reserve veterinarians as may be necessary to attend to public animals pertaining to the Quartermaster Corps. Reserve veterinarians so employed shall have the pay and allowances of second lieutenant during such employment and no longer: *Provided*, That such reserve veterinarians shall be graduates of a recognized veterinary college or university and shall pass a satisfactory examination as to character, physical condition, general education, and professional qualifications in like manner as hereinbefore required of assistant veterinarians; such reserve veterinarians shall constitute a list of eligibles for appointment as assistant veterinarians, subject to all the conditions hereinbefore prescribed for the appointment of assistant veterinarians.

Within a limit of time to be fixed by the Secretary of War, candidates for appointment as assistant veterinarians who shall have passed satisfactorily the examinations prescribed for that grade by this act shall be appointed, in the order of merit in which they shall have passed such examination, to vacancies as they occur, such appointments to be for a probationary period of two years, after which time, if the services of the probationers shall have been satisfactory, they shall be permanently appointed with the rank to date from the dates of rank of their probationary appointments. Probationary veterinarians whose services are found unsatisfactory shall be discharged at any time during the probationary period, or at the end thereof, and shall have no further claims against the Government on account of their probationary service.

* * *. (Sec. 16, act June 3, 1916.)

VOLUNTEERS.

1908. In all matters relating to the pay and allowances of officers and soldiers of the Army of the United States the same rules and regulations shall apply to the Regular Army and to volunteer forces mustered into the service of the United States for a limited period. (R. S., 1292.)

1909. All officers and enlisted men of the volunteer forces shall be in all respects on the same footing as to pay, allowances, and pensions as officers and enlisted men of the corresponding grades in the Regular Army. (Sec. 13, act Apr. 25, 1914.)

1910. An assistant surgeon with the rank of captain in a militia organization brought into the service of the United States as a body is entitled to the pay of captain, mounted. (11 Comp. 502, Mar. 2, 1905—case Capt. Black, N. Dak., National Guard.)

1911. An officer of volunteers promoted by seniority is entitled to the pay of the higher grade from the date of the vacancy. This is under the long-established practice, where officers of the Regular Army are promoted by seniority, the promotion takes effect from the date of the vacancy to be filled by the promotion. (Dig. Comp., 1902, p. 171; 7 Comp., 506, Mar. 12, 1901. See par. 1125.)

1912. All officers and enlisted men belonging to volunteer organizations hereafter mustered out of the service who have served honestly and faithfully beyond the limits of the United States shall be paid two months' extra pay on muster out and discharge from the service, and all officers and enlisted men belonging to organizations hereafter mustered out of the service who have served honestly and faithfully within the limits of the United States shall be paid one month's extra pay on muster out and discharge from the service. (Act Jan. 12, 1899 (30 Stat., 784); G. O. 13, 1899.)

The act of January 12, 1899, granting extra pay to volunteer organizations, is permanent legislation, and until repealed applies to all future volunteers. (37 Ct. Cls., 60, Dec. 2, 1901—case E. G. Pierson.)

1913. The act approved January 12, 1899, granting "extra pay to officers and enlisted men of the United States Volunteers," shall extend to all volunteer officers of the General Staff who have not received waiting-orders pay prior to discharge, at the rate of one month to those who did not serve beyond the limits of the United States and two months to those who served beyond the limits of the United States. (Act May 26, 1900 (31 Stat., 217); G. O. 76, 1900.)

The act of May 26, 1900, is an amendment enlarging the act of January 12, 1899, and is therefore permanent legislation. (10 Comp., 680, Mar. 30, 1904—case Wm. D. Bell.)

MONEY ACCOUNTS.

MONEY VOUCHERS.

1914. Vouchers covering bills for advertising in newspapers must, prior to payment, be submitted to the assistant and chief clerk of the War Department, except that in cases originating in the jurisdiction of a department commander they will be submitted to the department commander for his approval before payment. They will be prepared upon the prescribed forms and forwarded in accordance with the instructions printed thereon. (A. R. 506, 1913.)

1915. Vouchers covering bills for printing for department, brigade, and district headquarters and for printing done in foreign countries near the Philippine Islands will, prior to payment, be submitted for approval to the department commander concerned. They will be made out on the prescribed forms and forwarded in accordance with instructions printed thereon. (A. R. 511, 1913.)

1916. A voucher will not be made in duplicate or in triplicate unless the instructions on the proper blank require it, in which case the original only will be certified. (A. R. 631, 1913.)

1917. The correctness of the facts stated on a voucher and the justness of the account must be certified by an officer, except when some other mode of authenticating the same is authorized in these regulations. (A. R. 632, 1913.)

Disbursing officers can not certify to true copies of papers filed in support of voucher they are to settle. (Auditor, Oct. 28, 1903; Cir. 15, W. D., 1903.)

1918. Every voucher in support of a payment for supplies or for services, except as provided in paragraph 634, Army Regulations, 1913, will be made out in favor of the creditor, giving his address, and will show (if for supplies furnished) the date of the purchase (or the order number), the quantity and price of each article, and the amount, or (if for services) the character of the services, the date or dates on which they were rendered, and the amount. When a purchase is made as a result of a written proposal and a written acceptance, the voucher (if there be only one) will be accompanied by a copy of the public notice, the accepted bid, and a copy of the letter accepting the bid, and will contain a certificate showing that the procurement of the articles or service was made in the manner indicated thereon; if two or more vouchers are made, the papers required will be filed with the first voucher paid and reference thereto made on the other vouchers. A voucher for service rendered by the day or month will show the character of the service, the inclusive dates thereof, the time for which payment is made, the rate of pay, and the amount. The certificate of a creditor to a voucher for supplies furnished or for services rendered will contain the words "I certify that the above bill is correct and just and that payment therefor has not been received." (A. R. 633, 1913.)

1919. In cases where a dealer or other Government creditor submits his original bill on a blank or form other than the voucher prescribed by the Government, the following will be observed:

* * * In all cases where a dealer or other Government creditor submits his original bill on a blank or form other than the voucher form prescribed by the Government, said bill should be attached to and become a part of the voucher, the voucher containing a definite reference to the attached bill rather than a restatement of the data appearing thereon.

Notwithstanding the last two paragraphs of the decision of my predecessor of May 11, 1915 (21 Comp. Dec. 800, 804), I approve the practice of the War Department in permitting dealers to submit their bills on their own forms; * * * (Comp., June 9, 1916.)

Triplicate bills will be obtained if practicable. The original will be forwarded with the paid voucher, one copy filed with the retained memorandum voucher, and one copy attached to and forwarded with Q. M. C. Form 217 (or 217a).

If triplicate bills can not be obtained, or if the creditor states his bill on the regular voucher form, the bill will be copied on Q. M. C. Form 217 (or 217a).

If articles purchased are to be entered on the property account under different designations from those appearing on the bill, the designation of each article so entered will be stated on the bill accompanying Form 217 (or on the form itself) opposite the article in question.

1920. Vouchers for supplies or for services other than by the day or month submitted in support of payments for all work carried on under the War Department or any bureau thereof may, if desired, be accompanied by the original bills submitted by the creditor and dated and signed by him or by his authorized representative, and vouchers with such bills attached will be made out in favor of the creditor, giving his address, and stating the account in general terms, with the aggregate amount only extended, and the words "as per bills hereto attached," or words of like import added, except that such original bills need not be attached to vouchers in the following cases, viz: Where under a contract quantities delivered or amounts due are determined by a duly authorized inspector, and his certificate as to the facts is filed with the voucher to which it pertains; where a bill of lading or transportation request accompanies a voucher for transportation services performed under public tariffs; where a voucher is for telegraphic services at rates fixed by the Postmaster General; when the account is small and the creditor does not submit a bill. The certificate of a creditor to a voucher for supplies furnished or services rendered will contain the words "I certify that the foregoing account is correct and just and that payment therefor has not been received."

When desirable, the creditor may place the foregoing certificate upon the original bill and, when so placed, the certificate upon the voucher need not be signed, provided that the bill be attached to and made a part of the voucher before the same is signed by the disbursing officer. (A. R. 634, 1913.)

1921. Money amounts will be expressed in terms of dollars and cents. When a fraction of a cent less than one-half occurs in the footing of a voucher it will be disregarded. If the fraction be one-half or greater it will be reckoned as a cent.

If the agreement calls for foreign currency, the account shall be stated in that currency. The total amount will be reduced to its equivalent in United States currency at the current rate of exchange at the date of payment. The amount in United States currency having been determined, checks may be drawn therefor by disbursing officers to their own orders in United States currency and by them exchanged at local fiscal agencies of the United States where possible, or at local banks, for the necessary amount in the currency or exchange required to pay the creditor in the money originally agreed upon where the creditor declines to accept check payable in currency of the United States.

The vouchers for accounts will be made to show the debt as actually incurred in the coin in which payment is made and the reduction from this coin to United States currency, the rate of exchange being stated on the voucher and the amounts stated on abstracts and account current in United States currency. (A. R. 635, 1913.)

1922. A voucher for purchases and services not personal will show thereon the mode of purchase or engagement, using the form of notations on the standard prescribed forms. (A. R. 636, 1913.)

1923. A voucher for funds disbursed will be made out in full before being certified by a public creditor. If paid with check no receipt will be required, but if paid with cash one receipt will be obtained. (A. R. 638, 1913.)

1924. It has become a frequent practice for public creditors to forward certified vouchers for payment of their accounts to the Quartermaster General instead of returning them to the office from which they were received. In order to obviate the unnecessary correspondence and delay in settlement caused thereby, quartermasters, when forwarding vouchers for certification, are directed to indicate to the creditor, by memorandum or otherwise, the office to which to return the signed vouchers.

1925. A voucher for a payment made or an invoice for money transferred will have noted thereon the number, date, and amount of checks given and the depository on which drawn. If payment or transfer is made with currency, wholly or in part, the facts will be stated and a receipt given for the currency. (A. R. 640, 1913. See 14 Comp., 382, Dec. 27, 1907.)

1926. Vouchers must be stated in the name of the corporation, company, firm, or person rendering the service or furnishing the articles for which payment is made. (A. R. 641, 1913.)

1927. Payment with currency will not be made to the holder of a power of attorney or to a holder of an instrument operating as a transfer or an assignment.

If payment with currency is made to an incorporated or to an unincorporated company, the money will be delivered to and the voucher certified and receipted by a duly authorized officer or agent of the company; the certificate and receipt to be signed with the company name, followed by the autograph signature of the officer, with his title, or of the agent, to whom the money was delivered, and the receipted voucher will be accompanied by evidence showing his authority. This evidence will consist of extracts from the articles of incorporation or association, the by-laws, or the minutes of the board of directors, duly certified by the custodian of such records (under the company seal, if there be one), showing that the signer is properly vested with authority to receive and receipt for money due to the company.

If payment of currency is made to an individual or to a copartnership doing business under a company title, the certificate and receipt will be signed with the company name, followed by the autograph signature of the individual proprietor or of one of the members of the firm with the words "proprietor" or "one of the proprietors" affixed thereto.

If payment with currency is made to a copartnership doing business as such, the certificate and receipt will be signed with the firm's usual signature by one of the members of the firm, who will be required to affix his own signature as "one of the firm."

If payment with currency is made to an individual creditor, the certificate and receipt will be signed by him in person. (A. R. 642, 1913.)

1929. If payment is made with check to the order of any company (incorporated or unincorporated) or firm or individual by name, and the fact that the check has been so drawn is stated on the voucher, giving its number, date, amount, and United States depository on which drawn, the certificate to the voucher may be signed by an officer, attorney, or agent of the company, or by an attorney or agent of the firm or individual, stating the capacity in which he signs, without filing with the voucher evidence of his authority to sign. The disbursing officer in all such cases will deliver the check to such person only as he is satisfied is authorized by the principal to certify to the voucher and receive the check. (A. R. 643, 1913.)

1929. Receipts for small sums paid with currency to a corporation, such as a railroad, telegraph, turnpike, transfer, express, steamboat, hotel, newspaper, or ice company, for an occasional service rendered may be signed and the vouchers certified by the local agent in charge of the business of the company at the place where the service is rendered or where it begins or terminates, and the certificate of the officer who made the payment that the person to whom payment was thus made was then the local agent of the company in charge of its business at the place designated will be sufficient evidence of the agent's authority to certify to the vouchers and to receipt for the money paid. (A. R. 644, 1913.)

1930. When an account is presented by an individual who is not known to the disbursing officer, the latter will require him to be identified. (A. R. 645, 1913.)

1931. The form of the signature to the certificate, and to the receipt when required, and the name of the person or business firm as entered at the head of an account must be literally alike. (A. R. 646, 1913.)

When a signature is not written by the hand of the party it must be witnessed by a disinterested party, a commissioned officer, when practicable. (A. R. 647, 1913.)

1932. If an officer or enlisted man is afflicted with a mere physical inability to write and he causes his amanuensis to sign his name in his presence, such signature is regarded as a signing by claimant. (Vol. 2, Dig. 2d Comp., 1109, July 18, 1883.)

NOTE.—A physician's certificate as to the affliction should be filed with the first voucher. The signature of the amanuensis must be certified to by two witnesses.

1933. In final statements, receipts for money, and papers of like character, money amounts will, in all cases, be written out in full and also expressed by figures in parentheses. This requirement does not apply to pay rolls of military organizations, pay rolls of other descriptions, nor to lists of deposits on final statements. (A. R. 648, 1913.)

1934. Disbursing officers will not issue vouchers for unpaid accounts as due bills against the United States but a certified statement of personal services and wages due may be given to a discharged employee who for want of funds was not paid at time of discharge. (A. R. 650, 1913.)

The certified statement referred to above should contain all the information that would be placed on the voucher.

The most desirable way to settle with a discharged employee when no funds are on hand, would be for the quartermaster to prepare a voucher on W. D. Form 335, and forward the voucher to a quartermaster whom he knows will make the payment, at the same time giving the employee a letter of identification to said quartermaster.

1935. If ration and savings accounts are not paid by a quartermaster in the month during which they accumulated, the proper organization will be furnished with an extract of the account showing the amount due, which voucher, duly certified by the quartermaster and approved by the commanding officer, will be presented for payment to any quartermaster having funds for the purpose. (A. R. 1222, 1913.)

1936. An officer who pays an account for transportation of persons to enable them to procure artificial limbs will take credit for amounts paid for such transportation in the usual manner on his accounts current, and the vouchers evidencing the payments will accompany the accounts to the Auditor for the War Department for settlement. For the convenience of the auditor in adjusting the appropriations involved the vouchers should bear conspicuously across their face a notation reading, "Transportation to have artificial limbs fitted." (A. R. 1492, 1913.)

1937. Account-current vouchers should be numbered and folded separately, and not pasted, pinned, or in any way fastened to the account current.

1938. In all cases of purchases of quartermaster property the officer making the purchase will enter on the voucher (War Department Forms 330, 330a, 330c, 331, and 332) the data necessary to connect the purchase with the voucher to the property account on which the property is accounted for. To obtain uniformity in making the entry, each purchasing officer will procure a rubber stamp to read as follows:

Voucher No., F. Y. 191....
Property Account of.....
.....
Quartermaster at.....
.....

The imprint of this stamp will be made on the back of the third fold of the voucher and the required data inserted in the space provided for the purpose.

1939. When the aggregate of small arithmetical errors on any voucher exceeds 20 cents, it should be noted and disallowed. (3 Dig. 2d Comp. 607, Nov. 26, 1889.)

1940. The voucher number should be plainly stamped or written on each voucher in the spaces provided. The quartermaster's name should be stamped or written in the space provided for such purpose on the voucher, or if no space be so provided, at the top of the voucher, above the brief. The name of the quartermaster should also be stamped or written in the first column of receipts in the pay roll (W. D. Form

306-a). Vouchers (including rolls) should be properly folded with the necessary papers securely attached, but not pasted thereto, so that they may be readily opened for examination and record, as well as to secure a more regular package for the mail and for the files of the Quartermaster General's and the auditor's office. (Cir. 266, P. M. G. O., May 12, 1902.)

NOTE.—The same instructions, so far as pertinent, apply to retained vouchers.

1941. It is not the duty of quartermasters or their clerks to write out the vouchers upon which officers demand payment. Especially is it not their duty to make copies of orders upon which payments are based and which are necessary to sustain the vouchers. (P. M. G. 7168, Sept. 27, 1870.)

1942. Vouchers covering accounts pertaining to recruiting stations (except those pertaining to liquid coffee, commutation of rations and meals which may be stated and paid by the recruiting officer concerned) will be stated and certified by the recruiting officer and forwarded to the designated department, depot, or other quartermaster for settlement of accounts of recruiting stations.

1943. Vouchers on which payments for board money are made to civil employees on transports will show that meals for the persons concerned were not furnished on the transport during the periods covered by the vouchers, and will indicate the reasons why they were not.

1944. Purchase vouchers of exceptional articles will state the items in detail, with prices, on the face of the voucher. On the face and back of the voucher the words "Exceptional articles" will be entered in red ink, these vouchers being made separate from those for other subsistence supplies.

1945. Subsistence stores sold are abstracted on "Abstract of subsistence stores sold" (Q. M. C. Form No. 9), which, as it accounts for funds received, becomes a voucher to the account current of the officer, and, as it also accounts for stores disposed of, it is likewise a voucher to the return of subsistence stores. Officers purchasing on credit receipt to the quartermaster in duplicate on the "Receipt for stores purchased on credit by officers" (Q. M. C. Form No. 46) for the value of the stores purchased. One copy is filed with the retained abstract and the other copy with the retained voucher on which the officer is paid. The names of the officers purchasing on credit are entered on the abstract in the space provided for the purpose. Enlisted men authorized to purchase on credit under Army Regulations must obtain a permit from their company commander approved by their commanding officer (Q. M. C. Form 43). When stores have been sold to them on credit the permit is signed by the men and then becomes a statement of credit sales and of amounts due. When charges have been made on the pay roll and the permit statement is complete, the total is entered on page 5 of the abstract, the carbon copy of the permit statement is forwarded with the monthly accounts, and the original is filed with the retained abstract of the quartermaster.

1946. All public vouchers, pay vouchers, and pay rolls are vouchers to the abstract of disbursements. The spaces provided on them for "General account," "Detailed account," appropriation "Symbol," and "U. S. notations" are not to be filled in. The space provided for "Object symbol" may be used for item numbers of the analysis of appropriations, if desired.

1947. All disbursements of whatever nature, as distinguished from transfers and deposits of funds will be entered on one abstract, known as the "Abstract of disbursements," War Department Forms Nos. 330 and 329c.

There will be but one series of voucher numbers for the abstracts of disbursements beginning with number one each month and running consecutively for the month.

To facilitate the examination of money accounts in the Quartermaster General's Office vouchers will be entered on the abstract of disbursements in two groups, each group to be entered on a separate abstract sheet as follows:

Group 1—

"Pay of the Army, deposit fund."

"Pay of the Army."

"Mileage to officers, etc."

"Supplies, services, and transportation" paid to enlisted men for clothing not drawn in kind or as travel allowances on discharge or furlough to the reserve.

Group 2—

All vouchers not included in group 1.

Under this method of separation, vouchers on the different abstract sheets will not necessarily appear consecutively. For example, vouchers Nos. 1, 3, and 5 may pertain to items covered by group 1 and will be entered on the sheet for group 1, and vouchers Nos. 2, 4, and 6 may pertain to items covered by group 2 and will be entered on the sheet for that group.

Where under one appropriation funds of more than one fiscal year are disbursed in the same month, sufficient columns under that appropriation heading will be used to accommodate all the fiscal years of which funds are disbursed in the month concerned. Experience will generally determine at the beginning of any month how many columns under the headings of appropriations disbursed in that office will be required. Sheets should usually be numbered at the end of the month, consecutively, keeping those pertaining to each group together. The name of the payee, with title if connected with the Army, in whose favor the voucher is drawn, or in the case of pay rolls, the name of the organization, should be entered on the abstract.

1948. When funds are transferred to an officer in command of enlisted men or applicants for enlistment supplied with cooked or travel rations, to be disbursed and accounted for in compliance with paragraph 1208, Army Regulations, 1913, the office will be furnished by the transferring officer with an "invoice of

funds transferred" (W. D. Form 336). Funds disbursed for liquid coffee during the journey and the savings, if any, transferred to company commanders will be shown in detail on "Liquid coffee account" (W. D. Form 372). At the end of the journey all money in excess of the 21 cents a day (7 cents per meal) for the actual number of days traveled will be transferred to the nearest quartermaster on "Invoice of funds transferred." An "Account current" (W. D. Form 330) accompanied by "Invoice funds transferred," and "Liquid coffee account" to which will be attached a certified copy of travel orders; also "Cash receipt for funds transferred" (W. D. Form 337) to nearest quartermaster, will be forwarded to the Quartermaster General as required by paragraph 627, Army Regulations, 1913.

When liquid coffee money is paid to enlisted men traveling not under command of a commissioned officer receipt from the individual men will be taken by the quartermaster furnishing the funds, on "Voucher for commutation of rations and liquid coffee money" (Q. M. C. Form 19).

1949. Officers of the Quartermaster Corps who state transportation accounts payable by the several executive departments other than the War Department will hereafter transmit the same direct to the proper officials of the departments concerned in each case.

The company in whose favor the account is stated will in every case be notified to whom it has been sent, and directed to address all correspondence concerning same to said department official.

All accounts for the Treasury Department will be hereafter sent direct to the Secretary of the Treasury, who will distribute same to proper bureaus for settlement.

All accounts for the Departments of Commerce and Labor will be hereafter sent to chief clerks of said departments for settlement.

All accounts for Interior Department will be hereafter sent direct to the chiefs of the several bureaus of that department to which they pertain—Geological Survey, Indian Office, General Land Office, etc.

All accounts for the Department of Justice will be sent to the Attorney General for settlement.

All accounts for the Navy Department, including those for the Marine Corps, will be hereafter sent direct to the Paymaster General of the Navy.

All accounts for the Department of Agriculture, including those of the Weather Bureau, will be sent to the chief of division of accounts, that department.

1950. Should department quartermasters receive purchase vouchers for coal and water forwarded to them by quartermasters of mine planters or cable steamers, they will promptly pay the account from their working balance of the appropriation concerned and make proper charge against the allotment account of the vessel concerned.

1951. By authority of the Secretary of War, the following instructions for the preparation and submission of money accounts pertaining to the Quartermaster Corps are published for the information and guidance of those concerned:

(1) Officers rendering money accounts pertaining to the Quartermaster Corps will exercise care that the papers and vouchers are properly wrapped in paper of sufficient thickness or toughness of texture to withstand the ordinary wear and tear of the mails and tied or bound with strong twine.

(2) Money accounts will not be sent by express. If exceeding the weight carried through the mails, they will be separated into two or more packages.

1952. Funds received from authorized sales of public property (except subsistence stores) will be listed on Q. M. C. Form No. 216. Entries on the form will include date, number, and amount of each sales voucher, and a recapitulation at the end of the appropriations involved. On the account current the source of the funds will be stated as "Funds received from authorized sales of public property." Provision is also made on the form for stating the number, date, and amount of the certificate of deposit, but the rendition of the form will not be delayed on account of nonreceipt of the C/D number from the depository.

1953. When commutation of rations is paid on the pay roll for personal services (W. D. Form 334) to a person distant from the paying quartermaster, the certificate for commutation of rations (Q. M. C. Form 42) is filed with the pay roll as a subvoucher. The copy of furlough (Q. M. C. Form 62) is used for making a duplicate copy of the original furlough, and is filed as a subvoucher to the retained pay roll for personal services.

1954. Q. M. C. Form 19 is used as a voucher for payment of commutation of rations. This voucher is a voucher to "Abstract of disbursements" (W. D. Forms 329 and 329a) and has for a subvoucher copy of furlough on Q. M. C. Form 62.

1955. Authorities to be quoted on vouchers by quartermasters purchasing supplies or in payment of services:

(a) For Class A supplies other than fuel, forage, straw, and mineral oil, Manual for the Quartermaster Corps.

(b) For fuel, forage, straw, and mineral oil, date of contract covering the procurement of the supplies.

(c) Class A-1 supplies (subsistence stores) being specifically authorized in annual appropriation act, authority need not be quoted on voucher.

(d) Class B supplies, number and date of advice of apportionment, office of the Quartermaster General.

(e) For Class C supplies, date of contract covering purchase or manufacture, or date and number of authority, office of the Quartermaster General.

(f) For Class D supplies, not procured under contract, date and number of authority, office of the Quartermaster General.

(g) For Class I services, personal, civilian employees; Class II services, personal and nonpersonal; number and date of advice of apportionment, office of the Quartermaster General.

(h) For Class I services, nonpersonal, not under contract, number and date of advice of apportionment, office of the Quartermaster General.

(i) Pay of the Army and mileage for officers, etc., being specifically authorized in annual appropriation act for support of the Army, authority need not be quoted on vouchers.

(j) For payment of rewards for apprehension of deserters, Army Regulations, 121, 1913.

(k) For donations to discharged prisoners, number and date of advice of apportionment, office of the Quartermaster General.

(l) For Class III services, number and date of advice of apportionment, office of the Quartermaster General.

(m) For Class IV services, not under contract, date and number of authority of office of the Quartermaster General.

(n) For all supplies or services procured under contract, date of contract.

1956. Schedules of collections in cases of individual collections, either on account of suspensions or stoppages, the name, rank, and organization of officer or soldier concerned should be stated; for suspensions, the nature of collection, number of voucher, and account and quartermaster and for stoppages the name of the department requesting same.

Proceeds of sale of effects of deceased soldiers should be entered in full, giving name, rank, organization, and when possible date of soldier's death.

Soldier's pay returned should show the name of the soldier, the organization to which he belongs, period paid for, name of quartermaster making the payment, and number of voucher and account, and when a canceled check is involved the number of same and the depository upon which drawn.

Deduction on account of purchase of discharge should be entered on schedule of collections separate from any other collections that may be made on the same voucher, and should state on account of "purchase of discharge," giving name, rank, and organization of soldier, and number of voucher from which deducted. (Cir. 266, P. M. G. O., May 12, 1902.)

1957. Amounts collected or refunded by a quartermaster on account of suspensions will, like collections and refundments on other accounts, be taken up on the schedule of collections, noting the number of voucher and date of account in which suspended. In case a collection be on account of an overpayment made by another quartermaster and the number of voucher and date of account in which the error occurred can not be stated, then note should be made upon the schedule of collections of the name of the quartermaster concerned and the period covered by the voucher in which the overpayment was made. (Cir. 86, P. M. G. O., May 18, 1872.)

CASHBOOK AND CASH BLOTTER.

1958. All disbursing officers of the War Department are required to enter daily the cash receipts in the cashbook, so that the accounts of an officer will be in proper condition for inspection at the close of any day. (G. O. 58, W. D., 1914.)

1959. Each disbursing officer of the Quartermaster Corps will keep a cashbook, and those making sales a cash sales book and sales ledger, in form and manner as prescribed by the Quartermaster General.

Cashbook.—The authorized cashbook (Forms 80, 80a, and 80b) will be used as the office record of all cash transactions, and postings thereto of all funds pertaining to the Quartermaster Corps received, transferred, disbursed, or deposited will be made in the prescribed manner immediately upon the receipt, transfer, disbursement, or deposit of such funds, and the account balanced with check stubs and cash on hand at the close of each day's business. The approved method of using the cashbook is to enter only such appropriation headings as are required by the appropriations being handled by the quartermaster whose accounts it carries, providing as many debit and credit columns under each appropriation heading as there are fiscal years involved, the headings with this in view not being printed in.

To illustrate:

Supplies, Services, and Transportation.

1916		1915		1914	
Dr.	Cr.	Dr.	Cr.	Dr.	Cr.

The headings of such appropriations as are involved should be entered in the order in which they appear in the annual appropriation acts.

The debit column under each head of appropriation, under miscellaneous receipts and under deposit fund, should exhibit figures of all receipts of whatever character thereunder, the corresponding credit column showing the figures of all disbursements, transfers, and deposits of funds to the credit of the Treasurer of the United States.

It is not necessary that each and every transaction affecting cash should be entered separately. For example, the amount received from cash sales during the day, after the cash-sales slips and vouchers have been totaled and carried to Q. M. C. Form 463, "Daily report of cash sales," may be carried to the cashbook on one line, the entry in the column headed "From what source," etc., reading "Cash sales as per slips and vouchers."

Funds transferred should be entered on a single line, as "By transfer to Major John Jones, Q. M. check No. 31296 U. S. Treas.," giving the date in date column. Funds received should be similarly treated, as "War Warrant No. 14473." In case of appropriation transfer the entry may be "Appropriation transfer October, 1913, account," giving voucher number in that column.

Cash collections from whatever source received, and the proceeds of sales, which under the regulations are required to be deposited to the credit of the Treasurer of the United States, will be so deposited at the end of each month. In the meantime they should be deposited to the officer's official credit.

In addition to the above, a daily record of all actual cash transactions will be kept in a memorandum book or blotter. The totals of the day's transactions should be entered, using one line for each class of funds.

To illustrate:

Cash account of Capt. H. J. Fox, Q. M.

Dr.		Cr.	
1915.		1915.	
Nov. 1 Balance Oct. 31, 1915.....	\$1,525.25	Nov. 1 Payment voucher No. 1.....	\$150.00
“ 1 Sales subsistence stores.....	125.25	“ 2 Payment voucher No. 2.....	133.33
“ 1 Soldiers' deposits.....	100.00	“ 3 Payment vouchers Nos. 3-13.....	6,126.67
“ 1 Sales Q. M. supplies.....	25.15	“ 3 Dep. cr. Capt. H. J. Fox.....	1,140.00
“ 1 Check No. 2212.....	1,500.00	“ 30 Dep. cr. Treas. U. S.....	475.55
“ 2 Transfer from Capt. King.....	6,050.25	“ 30 Balance.....	1,535.50
“ 2 Sales subsistence stores.....	225.15		
“ 3 Q. M. collections.....	10.00		
	<u>9,561.06</u>		<u>9,561.06</u>

The instructions contemplate that the accountable quartermaster shall have physical custody of the cash on hand at the end of each day.

SALES LEDGER.

1960. The "Sales ledger" (Q. M. C. Form 60) will be kept as follows:

Entries in sales ledger will be made from the pink receipted charge-sales slips daily and checked once a week with the tissue charge sales slips. At the close of the month's business or before, if it is desired by the purchaser, the monthly account will be totaled and bill rendered for the amount due. The original entry of payment of the account will be made in the cash-sales book, the page number of the entry noted in sales ledger in the space provided therefor.

When sales to organizations and detachments against their ration credit exceed the credits, the balance due will be carried to the cash-sales book under the name of the organization concerned.

Credit sales made to enlisted men will be entered in this book under the name of the organization to which they belong. The total of the account will agree with the total shown on the "Permit to purchase," etc. (Q. M. C. Form 43). Upon return of this form from the organization commander, with notation that charges have been made, the account will be balanced by entry of the amount charged.

Credit sales made to officers under the conditions provided by Army Regulations will be entered in the sales ledger under the name of the individual officer. The total of the account will agree with the total shown on the "Receipt for stores purchased on credit by officers" (Q. M. C. Form 46). If the quartermaster making the sale is also the quartermaster who pays the officer the original receipt will be filed with his retained pay voucher. Otherwise it will be forwarded to the paying quartermaster. The duplicate receipt will be filed with the retained property or subsistence papers of the quartermaster making the sale and notation served thereon of the disposition made of the original together with the date. The account will then be balanced by entry of the amount authorized in the receipt to be deducted. When an original receipt is forwarded to a paying quartermaster the date and number of the letter transmitting it will be entered on the ledger in the space provided for showing payment, the words "See C. S. B. page" being crossed out.

Immediately after the inventory is completed a bill for the amount due will be rendered to each officer appearing indebted. If not paid within a reasonable time the itemized statement required by Army Regulations will be forwarded to the Quartermaster General of the Army, the officer notified and further charge sales to him discontinued. The account will be balanced by entry of the amount charged together with the date and number of the letter forwarding the itemized statement.

If the accountable officer be relieved during the month, an abstract of all open accounts will be prepared as the basis for invoicing the stores shown as sold by the supporting charge sales slips to his successor. Separate invoices and receipts will be prepared for this purpose and the following notation made thereon: "Authorized charge sales unsettled this date as shown by sales ledger and supporting charge sales slips of this station." The receiving officer will satisfy himself of the correctness of the amounts of articles thus invoiced him before receipting.

CASH-SALES BOOK.

1961. "Cash-sales book" (Q. M. C. Form 59) will be kept as follows:

At the close of business each day the cash received per cash-sales slips will be classified and appropriately entered in the cash-sales book, together with the inclusive numbers of the cash-sales slips used during the day.

There will be entered in the cash sales book at the time of payment, the names of individuals settling charge accounts. Such entries constitute the original record of the settlement of such accounts. At the close of the day's business, the required posting will be made to the "Sales ledger" (Q. M. C. Form 60) from the cash-sales book and the number of the page of sales ledger to which amount has been posted will be entered in cash-sales book.

At the close of the day's business the sum of the column "Totals" will be entered in the column "Total daily receipts," and the latter amount will be transferred to the cashbook, the page number being entered in cash-sales book.

When sales to organizations against their ration credit do not exceed the credits the amount of such sales will not be transferred from the sales ledger to the cash-sales book. But when such sales exceed the credits, the excess, when paid, will be transferred to the cash-sales book under the name of the organization.

After the monthly inventory of stores and upon the expiration of the reasonable length of time allowed in the settlement of the accounts in the sales ledger, the page of cash-sales book will be closed and the footing of the "Total daily receipts" column will constitute the amount to be entered after the heading "Cash sales" in summation, page 5 on "Abstract of subsistence stores sold" (Q. M. C. Form 9).

From the date of taking inventory to the expiration of the month there will, therefore, be two pages of the cash-sales book in use, one showing the close of the previous month's business and the other the commencement of the new. The same condition applies to the cashbook under the month to which the business properly pertains.

When an officer is relieved during the month and after the transfer of the outstanding indebtedness has been effected, as contemplated by the instructions shown in the sales ledger, the page of the cash-sales book will be closed and the footing of the "Total daily receipts" column will constitute the amount to be entered after the heading "Cash sales" in summation on "Abstract of subsistence stores sold" (Q. M. C. Form 9), rendered with the closing accounts. For the balance of the month a new page will be used.

The supporting serially numbered sales slips will be kept properly arranged so as to permit of inspection and verification of entries at any time by the quartermaster, the commanding officer, or an inspector.

The total amount entered in the cash-sales book during the month will be the amount to be entered on the abstract of subsistence stores sold as "cash sales," and the amount outstanding in the ledger will be the amount of "Credit sales," the sum of the two, added to the amount entered on the abstract of sales in space "Ration and savings account sales," being the total amount of the abstract. This total amount will be larger than the value of stores sold as figured on the abstract, by reason of fractional prices. The gain in cash will be taken up on the abstract in the space provided for.

ACCOUNT CURRENT.

1962. When an officer disburses money in different capacities, his deposits and accounts will be kept distinct, according to the bureaus to which they pertain. (A. R. 584, 1913.)

1963. The account current is a report of all public funds for which the quartermaster has been accountable during the period covered. It is supported by numerous other forms showing expenditures and receipts.

1964. The following blank forms are for use as vouchers to account current:

War warrant—

DEBIT VOUCHERS.

Abstract of funds received by transfer from officers.....	W. D. Form	No. 321.
Abstract of funds received from sales of services.....	" "	322.
Abstract of funds received from sources other than sales of property or services.....	" "	324.
Account of sales of public property at public auction or on sealed proposals..	" "	325.
Invoice of funds transferred.....	" "	326.
Abstract of allotments deducted from enlisted men.....	Q. M. C. Form No.	6.
Abstract of deposits by enlisted men.....	" "	8.
Abstract of subsistence stores sold.....	" "	9.

CREDIT VOUCHERS.

Cash receipt for funds transferred.....	W. D. Form	No. 327.
Abstract of transfer of funds.....	" "	328.
Abstract of disbursements (large).....	" "	329.
Abstract of disbursements (medium).....	" "	329a.
Insert to 329.....	" "	329c.
Public voucher—purchases and services other than personal.....	" "	330.
Public voucher—purchases and services other than personal.....	" "	330a.
Extra sheet to 330 and 330a.....	" "	330b.

Public voucher—purchases and services other than personal—book form.....	W. D. Form	No. 330c.
Public voucher—purchase of public animals.....	" "	331.
Public voucher—emergency purchases and nonpersonal services not exceeding \$100.....	" "	332.
Public voucher—pay roll.....	" "	334.
Extra sheet to 334.....	" "	334a.
Public voucher—personal services.....	" "	335.
Officer's pay voucher.....	" "	336.
Public voucher—mileage to officers.....	" "	337.
Public voucher—compensation, civilian witness.....	" "	338.
Public voucher—personal services, reporter.....	" "	339.
Public voucher—gratuity pay.....	" "	340.
Public voucher—job printing.....	" "	341.
Public voucher—job printing.....	" "	341a.
Insert sheet to 341.....	" "	341b.
Public voucher—advertising.....	" "	342.
Public voucher—telegrams.....	" "	348.
Public voucher—payment of reward for apprehension of deserter.....	" "	349.
Public voucher—reimbursement of traveling expenses—book form.....	" "	350.
Public voucher—reimbursement of traveling expenses.....	" "	350a.
Public voucher—commutation of rations in hospital.....	" "	351.
Cash receipt.....	" "	365.
Public voucher—pay roll of enlisted men, first sheet.....	" "	366.
Public voucher—pay roll of enlisted men, follow sheet.....	" "	366a.
Public voucher—pay roll of militia, first sheet.....	" "	367.
Public voucher—pay roll of militia, follow sheet.....	" "	367a.
Public voucher—soldier's or nurse's pay.....	" "	369.
Public voucher—final statement.....	" "	370.
Public voucher—final payment roll of detachment.....	" "	371.
Public voucher—liquid-coffee account.....	" "	372.
Public voucher—ration and savings account.....	" "	373.
Pay roll of retired enlisted men.....	Q. M. C. Form	No. 15.
Pay roll of retired officers.....	" "	17.
Public voucher—commutation of subsistence.....	" "	18.
Commutation of rations and liquid-coffee money.....	" "	19.
Voucher for subsistence furnished on transports.....	" "	26.
Allotments paid from pay of enlisted men.....	" "	37.
Mileage deductions.....	" "	52.
Deductions from gratuity pay.....	" "	53.
Transportation of passengers (original) (no land grant).....	Government Stock Form	No. 9.
Transportation of passengers (memorandum) (no land grant).....	" "	10.
Passenger voucher (no land grant) first and follow sheet.....	" "	11.
Transportation of passengers (land grant) (original).....	" "	12.
Transportation of passengers (land grant) (memorandum copy).....	" "	13.
Passenger voucher (land grant) first and follow sheet.....	" "	14.
Transportation of freight (no land grant) (original).....	" "	15.
Transportation of freight (no land grant) (memorandum copy).....	" "	16.
Freight voucher (no land grant) first and follow sheet.....	" "	17.
Transportation of freight (land grant) (original).....	" "	18.
Transportation of freight (land grant) (memorandum copy).....	" "	19.
Freight voucher (land grant) first and follow sheet.....	" "	20.

1965. All persons charged by law with the safekeeping, transfer, and disbursement of the public moneys * * * are required to keep accurate entry of each sum received and of each payment or transfer. (R. S., 3643.)

1966. Every officer or agent of the United States who, having received public money which he is not authorized to retain as salary, pay, or emolument, fails to render his accounts for the same as provided by law, shall be deemed guilty of embezzlement, and shall be fined in a sum equal to the amount of money embezzled, and imprisoned not more than ten years. (Act Mar. 4, 1904; 35 Stat., 1105.)

1967. Hereafter all officers, agents, or other persons receiving public moneys appropriated by this or any subsequent Army appropriation act shall account for the disbursement thereof according to the several and distinct items of appropriation expressed in such act. (Act July 5, 1884; 23 Stat., 113.)

1968. All officers, agents, or other persons receiving public moneys shall render distinct accounts of the application thereof, according to the appropriation under which the same may have been advanced to them. (R. S., 3623.)

1969. All accounts of a disbursing officer shall be rendered and stated in one consolidated account for each bureau under which he is disbursing, without regard to the number of appropriations or headings involved. (A. R. 622, 1913.)

1970. Money received and disbursed under the appropriation for contingent expenses of the Army will be accounted for by officers authorized to disburse it, on special accounts current, in which funds belonging to other appropriations will not be entered. (A. R. 623, 1913.)

Funds under the appropriation for contingent expenses are not handled by disbursing officers of the Quartermaster Corps.

1971. An account current, accompanied by abstracts and vouchers, will be forwarded to the chief of the bureau to which it pertains, and a memorandum copy thereof retained by the officer. A disbursing officer who for any reason (e. g., separate bonds, etc.) is required to render separate accounts will keep separate and distinct accounts of his funds in the Government depositories and will unmistakably designate such several depositary accounts on his vouchers, requisitions, deposits, and accounts current. The balances acknowledged by a disbursing officer and his analyses thereof must actually represent the state of his business at the close of the last day for which the account is rendered. He will so arrange his business that he may, when called upon to do so, close his accounts and analyze his acknowledged balances. All transactions coming within the time covered by the account will be reported therein. No payments or collections not actually made, and not in the hands of the officer during the period of the account, will be included therein. An officer disbursing in part by cash and drawing official checks to obtain cash to make payments will render with his account current a subsidiary cash account, the balance of which will agree or be reconciled with his cash as shown by his analysis of balance with his account current. (A. R. 626, 1913.)

An analysis of the balance due the United States must appear on each account current as outlined at the foot of same. Under the head "On deposit" should be placed the amounts on hand at the various depositories and subtreasuries as shown by the last monthly statement or on subsequent notice of deposit received from them. Under the head "Less outstanding checks" should be placed the amounts of checks issued and outstanding, which will be the total checks issued as shown by the stubs in check book, less those shown on the depositary statement above referred to as already paid. The difference will be the net balance.

No letter of transmittal is required as the account current will be forwarded to the office of the Quartermaster General by indorsement on the back of the account current. The number of inclosures will be stated on the first fold of the account current under the heading "Inclosures." (Treasury Dept. Cir. 46, May 24, 1906.)

The date of the bond under which an account current is rendered must be stated on the account current.

1972. Accounts current will, in general, cover monthly periods only. They may, if necessary, be stated at intermediate dates when rendered to close accounts on renewal of bond, change of station, or taking advantage of leave of absence for more than 10 days. In these cases the quartermaster must make an actual transfer of his entire balance of public funds. If the transfer is by check, such check will be drawn to the order of the officer to whom the transfer is made, who will immediately forward the same to the Treasurer of the United States for transfer to officer's credit.

1973. The account current will exhibit the receipts and expenditures for the period embraced and show the balance due the United States deposited in authorized depositories on the date to which it is rendered, and such sums as the officer may have in his personal possession by special authority from the Secretary of War. The amounts received and disbursed and the balances on hand of the several appropriations of each fiscal year must be exhibited. In crediting drafts on the account current the number of the requisition, as indicated on each draft, will be carefully noted on the credit entry. The amounts shown by the account current as deposited in the depositories in which the quartermaster's credits are kept should exactly agree with the balance in such depositories, as shown by the check books. If the two balances are not identical, the error should be at once corrected.

1974. Every account current should show the quartermaster *charged and credited* with the amount of all collections made during the time covered by the account current, and *during each time only*. The date of the deposit of the collections is not material, and may, if circumstances require it, be subsequent to the period for which the account current is rendered. If a quartermaster is in the field at the end of a month, the fact that he can not, on that particular day, deposit the collections for the month need not prevent rendition of the required account current. He can, under such circumstances, draw his check on the last day of the month for the amount of the collections and forward it at once for deposit, or retain it therefor until his return to his station. This will in no wise affect the agreement which should subsist between his cash and check books and his returns. (Cir. 219, P. M. G. O., Jan. 5, 1900.)

1975. When cash is received by a quartermaster on account of collections, soldiers' deposits, or sales, the amounts of which are required to be finally deposited to the credit of the Treasurer of the United States, the quartermaster should ordinarily first deposit such amounts as soon after receipt as practicable to his official credit with the Treasurer. When a portion of such cash receipts happens to be received too late for deposit on or before the last day of the month the amount of such cash so held over should be taken up on the cash account of the account current and carried as a balance in cash on hand. Such cash may then be deposited to the quartermaster's official credit as soon after the close of the month as practicable. In the event that the cash held over is of any considerable amount notation should be made on the account current that it was impracticable to deposit same within the month.

1976. The entire amount of collections, soldiers' deposits, sales, etc., received during a month, including those received in cash and those withheld on vouchers, required to be deposited to the credit of the Treasurer, should be taken up on the account current for the month in which received and should be dropped on the same account current under the proper headings or appropriations as deposited to the credit of the

Treasurer of the United States. This deposit should be made by one check dated on or before the last day of the month for which the account is rendered and drawn against the quartermaster's official depository balance with the Treasurer. The above-named collections, etc., should never be carried as a balance due the United States on the account current when it is practicable to deposit same as indicated herein.

1977. It is not necessary that all of the cash receipts that were received on account of the collections, etc., be deposited to the quartermaster's official credit on or prior to the date on which the check is drawn depositing the entire amount to the credit of the Treasurer. The quartermaster's account with the Treasurer of the United States is a general account and so far as the Treasurer is concerned does not pertain to any particular appropriations or other item designations. So long as the total of the quartermaster's outstanding checks does not exceed his depository balance with the Treasurer no question of this method could arise at the Treasurer's office. It will, therefore, be noted that it is not necessary that the identical cash received be deposited to the credit of the Treasurer, but that it is sufficient if a like amount or an amount including such amount is so deposited. This method permits the entire amount of such collections, etc., to be deposited by one check dated as of the last day of the month, notwithstanding the fact that a portion of the cash received on account of such collections is held in the office safe until the following month.

1978. In stating cash account on reverse side of account current the amount received on each check drawn to obtain currency should appear opposite the check number. Soldiers' deposits should be entered on one line, the particulars appearing in detail on the abstract of deposits. Likewise of collections received in cash.

Vouchers paid in cash should be entered in one item as "Vouchers paid in cash," transfers in cash in one item, but deposits in cash to officers' official credit should be itemized, giving certificate number and amount of cash in each deposit.

1979. Officers receiving funds will show the source from which the funds are received, either on the face of the account current (W. D. Form 320) or on the abstract of funds received by transfer (W. D. Form 321). For example, when funds are received from the Treasurer of the United States, the source should be shown as "Treasurer of the United States, warrant No. —." The mere entry of the warrant number would not be sufficient. When funds are received from an officer, the name of the officer invoicing the funds must be given.

1980. All monthly accounts shall be mailed or otherwise sent to the proper officer at Washington within ten days after the end of the month to which they relate, and quarterly and other accounts within twenty days after the period to which they relate, and shall be transmitted to and received by the auditors within twenty days of their actual receipt at the proper office in Washington in the case of monthly and sixty days in the case of quarterly and other accounts. Should there be any delinquency in this regard at the time of the receipt by the auditor of a requisition for an advance of money, he shall disapprove the requisition which he may also do for other reasons arising out of the condition of the officer's accounts for whom the advance is requested; but the Secretary of the Treasury may overrule the auditor's decision as to the sufficiency of these latter reasons: *Provided*, That the Secretary of the Treasury shall prescribe suitable rules and regulations, and make orders in particular cases, relaxing the requirement of mailing or otherwise sending accounts, as aforesaid, within ten or twenty days, or waiving delinquency in such cases only in which there is, or is likely to be, a manifest physical difficulty in complying with the same, it being the purpose of this provision to require the prompt rendition of accounts without regard to the mere convenience of the officers, and to forbid the advance of money to those delinquent in rendering them: *Provided further*, That should there be a delay by the administrative departments beyond the aforesaid twenty or sixty days in transmitting accounts, an order of the President in the particular case shall be necessary to authorize the advance of money requested: *And provided further*, That this section shall not apply to accounts of the postal revenue and expenditures therefrom, which shall be rendered as now required by law. (Act July 31, 1894; 28 Stat., 209.)

1981. The time for examination of monthly accounts, covering expenditures from appropriations for the Army, by the bureaus and offices of the War Department, after the date of actual receipt and before transmitting the same to the Auditor for the War Department, as limited by section twelve, act approved July thirty-first, eighteen hundred and ninety-four, is hereby extended from twenty to sixty days. (Act Mar. 2, 1901; 31 Stat., 1910.)

1982. Should there be a delay by the administrative departments beyond the aforesaid twenty or sixty days in transmitting accounts, an order of the President (or, in the event of the absence from the seat of Government or sickness of the President, an order of the Secretary of the Treasury) in the particular case shall be necessary to authorize the advance of money requested. (Act July 31, 1894, as amended by act of Mar. 2, 1895; 28 Stat., 209, 807.)

1983. Disbursing officers who render (monthly) accounts which eventually pass to the Treasury Department for settlement are required to prepare their accounts, with abstracts and vouchers complete, and deposit them in the post-office, addressed to the chief of the bureau of the War Department to which they pertain, on or before the 10th day of each month (disbursing officers who render quarterly or other accounts will mail such accounts within 20 days after the close of the period for which rendered). Irregularities in the mail service or want of blank forms will not excuse a failure to comply with this paragraph. When vouchers are not sent with the account to which they belong, but are subsequently rendered, suitable explanations will be made. (A. R. 627, 1913.)

NOTE.—Accounts current will be indorsed, showing the date forwarded as such date will be the guaranty to the auditor that the account was deposited in the mail within the time specified by law.

1984. In case of the nonreceipt at the Treasury or proper bureau of any accounts within a reasonable and proper time thereafter, the officer whose accounts are in default shall be required to furnish satisfactory evidence of having complied with the provisions of this section. Nothing herein contained shall, however, be construed to restrain the heads of any of the departments from requiring such other returns or reports from the officer or agent, subject to the control of such heads of departments as the public interest may require. (R. S. 3622.)

1985. The War Department having been advised that a considerable number of officers of the Army, and of the Organized Militia who are charged with the disbursement of public funds were delinquent in rendering their accounts within the prescribed period during the fiscal year ended June 30, 1913, and failed to give satisfactory reasons for such delinquency, the attention of all officers is called to paragraph 627, Army Regulations, 1913.

The regulation above referred to is designed to carry into effect the provisions of section 12, of the act of July 31, 1894 (28 Stat., 209). It is further provided in section 4 of the act of May 28, 1896 (29 Stat., 179), that—

"The Secretary of the Treasury shall, on the first Monday of January in each year, make report to Congress of such officers and administrative departments and offices of the Government as were, respectively, at any time during the last preceding fiscal year delinquent in rendering or transmitting accounts to the proper offices in Washington and the cause therefor, and in each case indicating whether the delinquency was waived. * * *"

The requirements of the law as expressed in paragraph 627, Army Regulations, 1913, will be strictly observed by disbursing officers, and hereafter any disbursing officer who may be delinquent in rendering his money accounts will, at the time of forwarding the delinquent account, furnish the chief of the bureau concerned with a full explanation of the reason for or cause of the delinquency. Where the delinquent is an officer of the Army, and in the opinion of the chief of the bureau concerned his explanation is not considered satisfactory, it shall be the duty of said chief of bureau to report the delinquency to The Adjutant General of the Army, with such recommendation as may be deemed advisable.

Nothing contained herein is to be construed as rescinding or modifying such authorizations as may have been, or may hereafter be, given in individual cases relaxing the requirements that accounts be mailed within the 10-day limit. (G. O. 11, W. D., 1914.)

1986. The act of July 31, 1894, requires that the monthly accounts of disbursing officers shall be mailed or otherwise sent to the proper officers at Washington within 10 days after the end of the month to which they relate and quarterly and other accounts within 30 days after the close of the period for which rendered. Failure to comply strictly with this requirement of law will result in the refusal of the Treasury to place additional funds to the credit of officers delinquent in submitting their accounts, thus involving delay in the payment of indebtedness and resulting in probable inconvenience to the public credit, which it is the desire to carefully avoid.

1987. Original vouchers will, if possible, accompany the accounts; copies will not be accepted unless duly certified and accompanied by satisfactory evidence of the loss or destruction of the originals, or that their retention is indispensable to the performance of duty by an officer. (A. R. 628, 1913.)

1988. With the accounts will be forwarded all orders of commanding officers and all other papers upon which the officer accountable relies to relieve himself from responsibility. (A. R. 629, 1913.)

1989. In order to carry into effect the views of the Comptroller of the Treasury relative to the rendition of a special account by all disbursing and collecting officers of the War Department who collect moneys the correct amount of which has not been determined at the time of receipt, and refundment is involved, or which, for any reason, must be held until their nature and place in the officer's regular account have been determined, the following War Department standard forms have been approved for use in the preparation and rendition of a "Special deposit account":

Form No. 30, "Special deposit account current."

Form No. 31, "Schedule of receipts and deposits."

Form No. 32, "Schedule of disbursements."

Form No. 33, "Schedule of refundments and transfers."

Some examples of funds to be handled through the special deposit account are as follows:

- (a) Money received in connection with sales where funds for payment are received in advance.
- (b) Money advanced by officers of the Army to cover the cost of transporting excess baggage or private mounds of officers in excess of the authorized number.
- (c) Money advanced to cover the cost of any special work that may be requested of the War Department which is authorized by law or regulations.
- (d) Telegraph tolls collected for other lines where the Government receive the message from the sender and transmits it over Government and connecting lines.

All moneys received by disbursing or collecting officers of the War Department of the character enumerated above and moneys held in trust by an officer as agent of the Government, not otherwise provided for by law or Treasury regulation, which is subsequently returned in whole or in part to the depositor, will upon receipt be deposited with the Treasurer of the United States to the official credit of the officer making the deposit and to an account to be designated as "Special deposits."

Disbursing or collecting officers should not attempt, by correspondence with the bank on which a check is drawn or otherwise, to cash same, but should at once deliver the check to the Treasurer of the United States or to a designated depository for collection and deposit with the Treasurer to the officer's official credit on account of "Special deposits."

Disposition of special deposit moneys deposited with the Treasurer of the United States will be by check on the Treasurer (special blank checks for this purpose will be furnished by the Treasury Department upon application), in order that the latter may make the proper entry on his books as well as for other purposes. This includes not only refundments, but also authorized disbursements, and transfer to regular account.

Special deposits accounts will be rendered monthly to the chief of the bureau of the War Department to which they pertain for administrative examination and transmittal to the Auditor for the War Department. (See par. 627, A. R., 1913. G. O. 47, W. D., 1914.)

1990. The following blank forms are for use as vouchers to a special deposit account:

DEBIT VOUCHERS.

Schedule of receipts and deposits..... W. D. Form No. 31.

CREDIT VOUCHERS.

Schedule of disbursements..... " " " 32.

Schedule of refundments and transfers..... " " " 33.

1991. Quartermasters having cash on hand at the close of business on the last day of a period for which an account is rendered, whenever feasible, should have a disinterested person witness the count thereof, and have him certify on the account current to the fact of verification of the cash balance reported thereon. (Pars. 36 and 37; Cir. 52, Treas. Dept., 1907. See 14 Comp., 951.)

The attention of all disbursing officers under the War Department is therefore called to the requirements of the foregoing paragraphs of the aforesaid circular, with the injunction that they must be strictly adhered to, and all disbursing officers who retain cash in their hands at the time of rendering their accounts will furnish a complete verification of the amount of cash so retained, as contemplated by the paragraphs above quoted.

Whenever it is not feasible for a disbursing officer to comply with the foregoing requirements, he will so state in writing, giving the reasons and attach same to the account current to be rendered by him. (Cir. 63, W. D., Oct. 2, 1909, amended by Cir. 19, W. D., 1910.)

1992. In order to show on the account current all transactions of disbursing officers who are permitted by statute to make payments from their available balances to meet pressing obligations under appropriations where they have not sufficient funds, it will be necessary to write in on the face of the account current, on the third line from the bottom, on the debit side, "Charge appropriation....., advice of apportionment or allotment No....., under the provisions of the act of....., and, on the credit side, "Credit from appropriation No....., advice of apportionment or allotment No....., under the provisions of the act of....." (G. O. 21, W. D., 1913.)

NOTE.—See act of March 3, 1909. (G. O. 49, W. D., 1909, p. 49.)

1993. All the accounts of individual quartermasters shall be analyzed under the several heads of the appropriation and recorded in detail by the Quartermaster General of the Army before said accounts are forwarded to the Treasury Department for final audit. (Act Mar. 2, 1905 (33 Stat., 832); G. O., 40, 1905.)

1994. A quartermaster need not close his accounts if taking advantage of a leave of absence of less than 10 days, or if changing station within the department where he is serving.

1995. All disbursing officers shall render their accounts quarterly, but the Secretary of the Treasury may direct any or all such accounts to be rendered more frequently when in his judgment the public interests may require. (Act Aug. 30, 1890 (26 Stat., 413); G. O. 109, 1890.)

Officers of the Quartermaster Corps will render their accounts monthly (G. O. 114, 1900), except acting quartermasters, who are military attachés, whose accounts may be rendered quarterly. (Sec. Treas., Feb. 15, 1907; P. M. G. O., 56365.)

1996. All monthly accounts shall be mailed or otherwise sent to the proper officers at Washington within ten days after the end of the month to which they relate; but the Secretary of the Treasury may relax the requirements of mailing within ten days. (Sec. 12, act July 31, 1894 (28 Stat., 209); G. O. 36, 1894.)

1997. The accounts of a bonded disbursing officer must be kept separately under each bond except when the second bond is cumulative, in which case the accounts will be stated under both bonds. When a new bond is given the officer will close his accounts under the former bond and will deposit to the credit of the Treasurer of the United States, or transfer to a bonded officer of the same department who is authorized by law to handle the same class of funds, any unexpended balance before an advance is made under the new bond, in order that the liability of the sureties on the respective bonds may be definitely fixed. In all cases where a transfer is made to a bonded officer there must be an actual transfer of funds and not a mere paper transaction. The date of the bond of a disbursing officer is the date which it is approved by the Secretary of War, and such date is to appear on all requisitions for funds issued under such bond and also on the account current on which such funds are accounted for. (A. R. 589, 1913.)

ADMINISTRATIVE EXAMINATION.

1998. The chief of a bureau to which accounts pertain will cause each account current, with its accompanying papers, to be examined and transmitted to the Treasury Department, with his decision indorsed thereon, within 60 days from the date on which such account was received at his office. He will bring to the notice of the Secretary of War all matters of account that require or merit it. When a suspension or

disallowance is made, the bureau will notify the officer that he may have an opportunity to submit explanations or take an appeal to the Secretary of War. (A. R. 655, 1913.)

1999. Such errors or irregularities as are found in the administrative examination of a quartermaster's money accounts in the office of the Quartermaster General are reported to the quartermaster for such action as is necessary toward adjustment. The quartermaster's reply to such reports are transmitted by the Quartermaster General to the Auditor for the War Department when necessary for consideration in the settlement of such accounts.

Upon receipt of the statement of differences from the auditor the quartermaster should immediately take action toward causing the removal of the suspensions or correction of other irregularities reported therein and reply direct to the auditor stating action taken.

In the case of reported overpayments, if it appears probable that the necessary facts are not stated on the original voucher, the quartermaster will take immediate action toward obtaining certificates or other evidence showing facts warranting payment as made. If additional evidence satisfactory to the auditor can not be furnished, collection of the overpayment should be made from the payee, if practicable, or from the responsible officer, if any; otherwise refundment should be made by the quartermaster.

2000. The report of errors indicates the transfers that will be made to correct charges to the wrong appropriation made in that account. The transfers required should be promptly made on the next account-current rendered after the receipt of the report of errors.

Appropriation transfers can only be made under the bond to which they pertain.

When appropriation transfers to correct errors in accounts for several different periods are adjusted on the same account-current the transfers reported on each report of errors should be stated separately.

COMPTROLLER.

2001. The Comptroller of the Treasury shall, under the direction of the Secretary of the Treasury, prescribe the forms of keeping and rendering all public accounts, except those relating to the postal revenues and expenditures therefrom. (Sec. 3, act July 31, 1894; 28 Stat., 206.)

2002. Disbursing officers or the head of any Executive Department may apply for and the Comptroller of the Treasury shall render his decision upon any account involving a payment to be made by them or under them, which decision, when rendered, shall govern the auditor and the comptroller in passing upon the account containing such disbursement. (Act July 31, 1894 (28 Stat., 206); G. O. 38, 1894.)

The comptroller is not authorized to render decisions to disbursing officers upon questions of law pertaining to payments which have been made. (5 Comp., 727, Apr. 28, 1899.)

2003. In any case where the disbursing officer asks for a decision of the comptroller upon his right to make a specific payment, such request may be transmitted directly through the office of the head of his department and need not be sent through the Secretary of War. (1 Comp., 349, Apr. 3, 1895—case Q. M. Dept.)

In requesting decisions of the comptroller, quartermasters will forward applications through the office of the Quartermaster General. (Cir. 194, P. M. G. O., July 25, 1899.)

In applying for decisions where statutes are mentioned the date of the act and number of volume and page should be given, viz, act March 3, 1893 (27 Stat., 612). (Comp., Feb. 6, 1905.)

2004. Any person accepting payment under a settlement by an auditor shall be thereby precluded from obtaining a revision of such settlement as to any items upon which payment is accepted; but nothing in this act shall prevent an auditor from suspending items in an account in order to obtain further evidence or explanations necessary to their settlement. When suspended items are finally settled, a revision may be had as in the case of the original settlement. Action upon any account or business shall not be delayed awaiting applications for revision: *Provided*, That the Secretary of the Treasury shall make regulations fixing the time which shall expire before a warrant is issued in payment of an account certified as provided in sections seven and eight of this act. (Sec. 8, act July 31, 1894; 28 Stat., 208.)

INSPECTIONS.

2005. Inspectors general and acting inspectors general will inquire as to the necessity, economy, and propriety of all disbursements, their strict conformity to the law appropriating the money, and whether the disbursing officers comply with the law in keeping their accounts and making their deposits. A statement of receipts and expenditures and of the distribution of funds, with lists of outstanding checks, on forms furnished by the Inspector General of the Army, will be submitted by the disbursing officer to the inspector, who should immediately transmit the lists of outstanding checks to the several depositories. Upon return from a depository balances will be verified and noted on the inspection report, which will then be forwarded to the Inspector General, with a copy of each list of outstanding checks and the endorsements thereon. The original lists will be retained by the inspector to be used at the next inspection of the officer's accounts and then sent to the Inspector General. (A. R. 901, 1913.)

2006. When an officer ceases to act as disbursing officer, or for any reason closes his accounts, he will prepare a closing statement of his money accounts from date of last inspection to and including the closing of his accounts, with a separate list of outstanding checks. If he is under the command of a department commander, or his accounts are assigned for inspection to the department inspector, he will forward the statement and list of checks to department headquarters, through military channels, for the usual action. If disbursing under the direction of the Secretary of War without such assignment, he will forward his papers directly to The Adjutant General of the Army, who will transmit them to the Inspector General of the Army. He will also comply with the requirements of paragraphs 588 and 630, Army Regulations, 1913. (A. R. 902, 1913.)

PROPERTY ACCOUNTABILITY AND RESPONSIBILITY.

GENERAL PROVISIONS.

2007. All returns of stores or supplies will be rendered as required by regulations or orders. Those of subsistence stores will be forwarded within 10 days after the expiration of the accounting periods and those of other classes of stores and property within 20 days to the chiefs of bureaus to which they pertain. In cases in which complete transfer of property from one officer to another occurs within an accounting period, a return will be forwarded by the officer making the transfer within 20 days after the date of such transfer. (A. R. 701, 1913.)

2008. Should an officer or agent of the Government charged with public property fail to render the prescribed returns thereof within a reasonable time, a settlement of his accounts will be made by the proper bureau of the War Department, and the money value of the property with which he is charged will be reported against him for stoppage. (A. R. 700, 1913.)

2009. All public property, whether paid for or not, must be accounted for on the proper returns. All public property unaccounted for when discovered by an accountable officer will be taken up and the usual returns rendered therefor. When discovered by officers not accountable for that class of property, or by enlisted men or civilian employees, they shall report the same as soon as practicable to an officer so accountable, who will take it up and account for it. In the absence of such an accountable officer the senior officer, enlisted man, or civilian employee present will take charge of such property and report it to the commander of the department wherein it may be located with a view to its proper disposition. (A. R. 693, 1913.)

2010. Supplies, stores, and property of any kind procured out of Army appropriations will not be transferred, in any way or under any circumstances, for the use of Indians except under authority first obtained from the Secretary of War. Any officer violating the terms of this regulation will be charged with the money value of the supplies, stores, or property transferred, and in addition be otherwise held accountable according to circumstances. (A. R. 476, 1913.)

2011. Indians held as prisoners of war are entitled to receive necessary subsistence, clothing, medicines, and medical attendance. There is no authority of law permitting such supplies and attendance to be furnished to Indians under the care and management of the Interior Department. (A. R. 477, 1913.)

2012. Quartermaster's supplies required for strictly post or police purposes, or for use by the post or camp guard, will be supplied by the quartermaster on request from the officer of the day, approved by the commanding officer, and will be continued on the returns of the quartermaster. (A. R. 442, 1913.)

2013. Articles so obtained will be duly entered under the direction of the officer who receives them on a list of "articles in charge." They will be carried on the list and verified daily under the direction of the officer of the day. When no longer fit for use they will be submitted by the quartermaster for inspection and, if condemned, disposed of as ordered. (A. R. 443, 1913.)

2014. An officer accountable for the public property of two or more companies will account for that pertaining to each, except quartermaster supplies, on a separate return. (A. R. 694, 1913.)

2015. Vouchers for issues or expenditures of property not authorized by regulations will be accompanied by copies of the orders directing the issues or expenditures. (A. R. 696, 1913.)

2016. Accountability for public property will not be transferred to enlisted men, except to ordnance sergeants and quartermaster sergeants, senior grade, and quartermaster sergeants, Quartermaster Corps, at ungarrisoned posts and sergeants of the Signal Corps or enlisted men acting as such. (A. R. 695, as changed by C. A. R. 52, 1917.)

2017. Unless otherwise specially directed by the Secretary of War, there will be at each military post or station but one accountable officer in the Quartermaster Corps, and he will account for all quartermaster supplies there in use or in store. (A. R. 1086, 1913.)

2018. When troops are assembled for field service, there will be but one accountable officer in the Quartermaster Corps for each regiment, separate battalion, or squadron, and he will account for all quartermaster supplies in the possession of the command of which he is quartermaster. (A. R. 1087, 1913.)

2019. At places requiring the services of more than one quartermaster, each one charged with the care and disposition of quartermaster supplies will account for the same. (A. R. 1088, 1913.)

2020. Every officer accountable for quartermaster supplies will keep himself accurately informed, by personal examination, of the quantities and conditions of the property on hand, and will be held strictly responsible that they are correctly reported on his returns. The commanding officer will see that a complete, detailed, and accurate inventory of such property, except that held on memorandum receipts, is taken by the accountable officer in person at least once each year, and as much oftener as he may deem necessary for the interests of the Government. At each transfer of such property both the invoicing and receipting officer will attend in person, and each will satisfy himself, by personal count and examination, that all property invoiced is on hand and in condition as stated in the invoices. When loss, damage, or deficiency is discovered upon taking any of these inventories, a surveying officer will at once investigate and ascertain the cause thereof, which he will report with his conclusions as to the responsibility for the same. (A. R. 1094, 1913.)

2021. All means of public transportation at a post will be accounted for by the quartermaster. (A. R. 1106, 1913.)

2022. The quartermaster will be accountable for and will carry on his property accounts all cooking apparatus supplied by the Quartermaster Corps, and will furnish to commanding officers of organizations and detachments the necessary authorized articles of the same on approved requisitions, the issues to be

made on memorandum receipts. Bake ovens will be dropped from his property accounts when permanently installed at posts. (A. R. 1252, 1913.)

2023. Whenever it becomes necessary to condemn an oven, care will be taken to preserve, if possible, all parts that are serviceable and that can be used again. Such parts will be taken up and accounted for on the returns of the post quartermaster. (G. O. 37, W. D., 1910.)

2024. Quartermasters will take up and account for, on their property returns, wall lockers and refrigerators; these articles to be branded with the post number of the building in which they are installed and will not be removed therefrom without the authority of the department commander. (G. O. 81, W. D., 1904.)

2025. All officers serving as post quartermasters will hereafter take up on their property accounts all window screens purchased or manufactured by the Quartermaster Corps.

These screens will be accounted for and disposed of in the same manner as other articles of inexpendable quartermaster's property.

2026. Accountability and responsibility devolve upon any person to whom public property is intrusted and who is required to make returns therefor. Responsibility without accountability devolves upon one to whom such property is intrusted, but who is not required to make returns therefor. An accountable officer is relieved from responsibility for property for which he holds a proper memorandum receipt. A responsible officer is not relieved from responsibility for public property for which he has given memorandum receipt until he has returned the property to the accountable officer or has secured memorandum receipt from a successor, or until he has otherwise been relieved by the operation of regulations or orders. (A. R. 657, 1913.)

2027. If an officer in charge of the public property of a command (not property pertaining to a company or detachment) is, by order, leave of absence, or any other cause separated from it, the commanding officer, or an officer designated by him, will receipt and account for it. (A. R. 659, 1913.)

2028. If it becomes necessary to remove all officers from the charge of public property, the commanding officer will take measures to secure it and report the circumstances to the proper authority. (A. R. 660, 1913.)

2029. A company or detachment commander is responsible for all public property pertaining to his company or detachment, and will not transfer his accountability therefor to a successor during periods of absence of less than a month unless so ordered by competent authority; when such absence exceeds a month; the question of responsibility is settled by the proper authority. (A. R. 661, 1913.)

2030. The officer in temporary or permanent command of a company or detachment is responsible for all public property used by or in possession of the command, whether he receipts for it or not. (A. R. 662, 1913.)

2031. The property responsibility of a company commander can not be transferred to enlisted men. It is his duty to attend personally to its security, and to superintend issues himself or cause them to be superintended by a commissioned officer. (A. R. 663, 1913.)

2032. An officer will not when it can be avoided be detailed for duty which will separate him from public property for which he is accountable. (A. R. 664, 1913.)

2033. Supplies procured by one bureau will not be furnished to another bureau except on special authority of the Secretary of War, except in the Philippine and Hawaiian Departments, where the authority of the department commanders is sufficient. When restored in kind, the supplies will be delivered at the post from which they were received or at such other post as department commanders or chiefs of bureaus concerned may determine. If the transaction is between two bureaus of the War Department or between a bureau of the War Department and a bureau of another executive department (except in case of subsistence stores, payment for which shall be made in cash by the proper disbursing officer of the bureau, office, or department concerned, or by the employee to whom the sale is made, and in the case of transactions to which either the Engineer Department or the Signal Corps is a party, in which case payment shall be made by the proper disbursing officer of the bureau, office, or department concerned), the transferring officer will prepare itemized bills or invoices, in triplicate, accurately enumerating the supplies transferred, and will present them to the receiving officer, who will acknowledge receipt of the supplies thereon, designate the appropriation and allotment chargeable, and return the original and duplicate to the transferring officer. The transferring officer will indicate thereon the appropriation to be credited, and will forward the papers to the chief of his bureau in Washington, by whom they will be transmitted, through the chief of the bureau chargeable with the bill, to the proper accounting officer of the Treasury Department for settlement, except that in the case of ordnance and ordnance stores when transferred or sold to another bureau of the War Department, or to another executive department, the chief of the bureau chargeable with the bill will forward it to the proper disbursing officer for direct payment, the check being drawn payable to the "Chief of Ordnance, U. S." The different copies of the bills will be plainly marked "Original," "Duplicate," or "Triplicate," and the statement "Settlement to be made on the original only" will appear on the original copy issued. The original copy must always be the ribbon copy.

When the transaction is between two bureaus of the War Department, the prices to be charged will be regulated by the contract or invoice price of the stores. When the transaction is between a bureau of the War Department and bureau of another executive department, the price to be charged will include the contract or invoice price and the cost of transportation, and in case of subsistence stores for another executive department of the Government or employee thereof 10 per cent additional to cover wastage in transit. For regulations governing sales of subsistence supplies to officers and enlisted men of the Navy and Marine Corps, see paragraph 12414, Army Regulations, 1913.

When the transaction covering the transfer or sale of ordnance and ordnance stores is between two bureaus of the War Department, the price to be charged shall be the cost price of the stores, including the cost of inspection. When the transaction is between the Ordnance Department and another executive department of the Government, the price to be charged shall include the cost price of the stores and the costs of inspection and transportation.

In requests for transfers of appropriations under the provisions of this paragraph, the original invoice and the duplicate copy will be forwarded with the request for transfer. The original invoice will be signed by the involving officer and will be supported by an acknowledgment on the part of the proper official of the receipt of the supplies or of the services rendered as shown by the invoice. The invoice will also show units and unit prices where practicable. (A. R. 671, 1913, as changed by C. A. R. 46, 1915.)

2034. An officer will have credit for an expenditure of property made in obedience to the order of his commanding officer. If the expenditure is disallowed, it will be charged to the officer who ordered it. (A. R. 697, 1913.)

2035. When an enlisted man has, by a court-martial, been convicted of losing or damaging public property, the officer accountable for the property will send with his property return a certified copy of so much of the court-martial order as refers to the case, giving number, date, and place of issue of the order and stating on the face of said copy the rolls on which the charges are made. (A. R. 699, 1913.)

2036. Invoices of stores or property may be signed by another for the accountable officer. This is the only exception to the general rule that accountability papers must be signed by the accountable officer.

2037. Quartermasters at ports other than the home ports of vessels of the transport service, furnishing them supplies (including subsistence stores), will state on invoices covering supplies transferred, the number and date of the advice of apportionment issued by the office of the Quartermaster General to which chargeable as shown by the requisition for supplies.

2038. An analysis of the annual appropriation act, giving item and subitem numbers, is published by the Quartermaster General.

2039. For troops in campaign there are two sources of supply, namely: (1) The theater of operations; (2) the base.

It is generally necessary to utilize to the fullest extent the food, especially the forage, available in the theater of operations. This becomes practically imperative when the line of communications runs through a country devoid of railroads and waterways.

When the theater of operations is in the home country or that of an ally, supplies are obtained by purchase; when in hostile territory, by purchase or requisition. It is a fundamental principle that all supplies available in the theater of operations should be utilized to the utmost. (F. S. R. 289, 1914.)

Requisitions are resorted to only when authorized in orders of the commander of the field forces, and should be enforced by detachments commanded by a commissioned officer. (F. S. R. 290, 1914.)

Such a requisition is in the nature of a demand. Q. M. C. Form 241, "Requisition for supplies in an enemy's country," is used for the purpose.

When such a requisition is made, the receiving officer takes up the supplies received on his "Return of subsistence stores" (Q. M. C. Form 219) or "property account" (Q. M. C. Form 200) except that if he is a quartermaster or supply officer in the field in time of war he will take up the supplies on "Field record of quartermaster supplies" (Q. M. C. Form 253) as per paragraph 3905.

2040. If a quartermaster does not pay for stores or other supplies, obtained as indicated in the preceding paragraph he will prepare a receipt in triplicate on "Receipt for supplies in an enemy's country" (Q. M. C. Form 254), giving the original to the person furnishing the stores, or other supplies, and forwarding the duplicate copy to the officer charged with the settlement of these accounts, who will, when payment is made him, attach this receipt as a subvoucher. The triplicate copy (tissue sheet) will be retained by the receiving officer as data on which to take up the stores, or other supplies, until the book is used up when the book will be sent, with the tissue sheets therein, to the Quartermaster General. The returns and property accounts should, in each instance, show from whom and the date on which the stores, or other supplies, were obtained.

If subsistence stores thus obtained are paid for by the receiving officer, he will account for them as indicated in paragraph 2159; and, for other supplies paid for, as indicated in paragraph 2040.

2041. In the "Inventory book of subsistence stores" (Q. M. C. Form 233) is kept a record of the monthly inventories of stores, and of the amounts received, shipped, gained, saved, and condemned during the month. From it the consumption of the various articles is readily figured and used as a basis for the monthly requisition. The balances shown by the monthly returns of the quartermaster should agree with the inventory amounts.

LOCATION OF PROPERTY.

2042. With a view to knowing at all times the quantity, kind, and size of supplies on hand in original packages a detailed record of each package and of its contents will be kept in a suitable blank book.

2043. Having a complete and accurate account of the supplies and property on memorandum receipt, and of that in original packages, there remains to be verified, when an inventory is taken, only the loose supplies and unserviceable property.

2044. The stock book prescribed for depots shall be so prepared and kept as to show at the close of each day the amount on hand of the various articles of stores. Stores received at a depot for immediate shipment to all calls on hand should not be entered in the stock book. At the close of each month proper

entries of gains or losses should be made in the stock book to balance it with the amounts found to be on hand at inventory. A record of the required monthly inventories is kept in the inventory book.

2045. When an original package is opened, the quartermaster or other commissioned officer will verify the contents thereof and check same with quantities marked on the package. Should there be a shortage or defect in the contents of the package, the quartermaster will apply for a survey to determine it and fix the responsibility before placing the articles contained in the package in stock for issue. (A. R. 665, 669, 1913.)

INVOICES AND RECEIPTS.

2046. A transfer of public property involves a change of possession and accountability. In ordinary cases of transfer the transferring officer will furnish the receiving officer with invoices in duplicate, accurately enumerating the property, and the latter will return duplicate receipts. In cases in which complete transfer of property occurs, instead of exchanging separate invoices and receipts, as above provided, the receiving officer may make direct entry on the final return (both original and duplicate) of his predecessor that all the property thereon enumerated as on hand and transferred to successor was received by him. The transferring officer may make similar entry on his final return, stating that all the property therein enumerated as on hand and transferred to successor was actually turned over by him. (A. R. 665, 1913.)

2047. If an officer to whom public property has been transferred fails to receipt for it within a reasonable time, the invoicing officer will report the facts to the commanding officer of the former for action. Copies of all papers relating to the transaction will be filed with his returns. (A. R. 667, 1913.)

2048. In view of the many instances in which issuing officers have failed to receive promptly receipts covering transfers of quartermaster's supplies, such failure resulting in inability to identify property, and in consequent embarrassment to both issuing and receiving officers in the settlement of their property accounts, the attention of all officers belonging to, or on duty in the Quartermaster Corps is invited to paragraphs 659, 665 to 669, 721, and 1140 to 1142, Army Regulations, 1913.

Should it become necessary for an accountable officer to forward a certified invoice as a voucher to his property return, the certified invoice will be accompanied with a transportation receipt, certified bill of lading or extract therefrom, certified manifest or extract therefrom, or other evidence to show that the property was duly shipped, and a copy of the certified invoice will be forwarded to the receiving officer through his commanding officer.

Within 10 days after the receipt of property, the receiving officer will forward to the issuing officer the proper receipts; but should the receiving officer deem it necessary to call for a survey to determine and fix the responsibility for any shortage or damage found, he will make such call within 10 days, and at the same time will inform the Quartermaster General and the issuing officer of the action taken. When the report of the surveying officer shall have been received by the receiving officer, he will accomplish receipts in accordance therewith and forward them at once to the issuing officer.

In the event of failure to forward the receipts or to notify the issuing officer promptly within the prescribed 10 days the officer against whom certified invoices are filed will be called upon by the Quartermaster General for an explanation of the delay.

Whenever, through change of station of officers or troops, or through other cause, quartermaster's property should be left without a responsible officer in charge, the commanding officer will designate an officer to act as quartermaster, and will afford the accountable officer, so far as practicable, the necessary time and opportunity to transfer his property to his successor.

Careful compliance with the provisions of the above should prevent delay in obtaining receipts from receiving officers. (Cir. 48, W. D., 1907.)

2049. The giving or taking of receipts in blank for public property is prohibited. (A. R. 670, 1913.)

2050. The prescribed combination blank invoice and receipt now authorized (Q. M. C. Form 201) will be used in transfer of all supplies and property furnished by the Quartermaster Corps, except in case of a complete transfer.

2051. The following requirements regarding the use of the "Combination blank, invoice or receipt" (Q. M. C. Form 201) will be observed:

Prices must be stated on both invoice and receipt.

When used as a shipping invoice gross weights or cubic measurements when required, must be stated in the last column.

In column designated "Item No." enter appropriate item numbers as published in Circular No. 10, O. Q. M. G., 1915. This data must be furnished in all cases. It is not necessary to enter initials of appropriations.

Each officer will fill in the brief of the voucher filed with his return.

1. Arrange articles alphabetically.
2. Where two or more words are necessary in the name of an article, place distinctive noun first.
3. This form will be used for all invoices and receipts, making necessary notation when used for "transportation."
4. Invoicing officers will sign two of the copies used as invoices, as noted below, entering the voucher number on all invoices and on the receipts in lower left-hand corner. Receiving officers will insert their voucher number on receipts in lower right-hand corner.
5. For supplies transferred by depots and supply points to posts or stations under the jurisdiction of department commanders the form will be prepared in sextuplicate, by carbon process when practicable.

For property accounts.

6. When used as a voucher to property account the copies will be transmitted as follows:
 - (a) To the Quartermaster General of the Army—
 - 1) One signed invoice from which posting has been made, properly numbered and stamped "Posted," with date of posting.
 - 2) One invoice plainly marked "Finance" on face and brief, and forwarded with "List of invoice" (forwarded by depots and supply points only).
 - (b) To the department quartermaster—
 - One invoice.
 - (c) To the receiving officer—
 - One signed invoice and two receipts.
7. The receiving officer will sign both copies of receipt, returning one copy to the invoicing officer, and mail the other copy, properly numbered and stamped "Posted," with date of posting, to the Quartermaster General.
8. One copy of invoice and one copy of receipt will be filed by receiving and invoicing officers, respectively, as retained voucher to property account.
9. For supplies furnished by depots and supply points to independent stations the form will be prepared in quintuplicate and disposed of as in paragraph 6, omitting the copy for the department quartermaster.
10. For supplies transferred between posts in the same department the form will be prepared and disposed of as in paragraph 6, omitting the copy marked "Finance." When the posts are in different departments the same disposition will be made. The department quartermaster to receive a copy is the department quartermaster of the department into which the supplies are transferred.
11. When by reason of sales of supplies to other bureaus or departments a transfer settlement by the Treasury Department is necessary, an extra original signed receipt must be transmitted to the Quartermaster General. When the transaction is with the Navy Department, an extra signed carbon receipt is required in addition to the extra signed original.

For return of subsistence stores.

12. When used as voucher to return of subsistence stores, the copies will be transmitted as follows:
 - (a) To the Quartermaster General of the Army—
 - One invoice plainly marked "Finance" on face and brief (forwarded by depots and supply points only).
 - (b) To the department quartermaster—
 - One invoice.
 - (c) To the receiving officer—
 - Two signed invoices and two receipts.
13. The receiving officer will sign both copies of receipt and return them to the invoicing officer.
14. Receiving and invoicing officers will file, respectively, one copy of invoice and one copy of receipt with their returns of subsistence stores forwarded to the Quartermaster General, and one copy with their retained returns.
15. Subsistence stores will be invoiced separately from other quartermaster supplies.
16. For stores furnished by depots and supply points to independent stations the form will be prepared in quintuplicate and disposed of as in paragraph 12, omitting the copy for the department quartermaster.
17. For stores transferred between posts in the same department the form will be prepared in quintuplicate and disposed of as in paragraph 12, omitting the copy marked "Finance." When the posts are in different departments the same disposition will be made. The department quartermaster to receive a copy is the department quartermaster of the department into which the stores are transferred.
2052. The invoicing officer will sign two copies only of the invoice; his name may be typewritten or stamped on the additional copies required by paragraph 2051 hereof. The receiving officer will sign two copies only of the receipt, except as provided in section 11 of the preceding paragraph; no additional copies of the receipt are required.
2053. Each invoice of and receipt for exceptional articles will show the total money value of the stores embraced therein, and have entered in red ink, on the face, the words "Exceptional articles."
2054. Invoices and receipts will be prepared to cover each lot of stores supplied on a requisition. Names of articles will be arranged on invoices and receipts in alphabetical order by appropriations and under the heads or groups as follows:
 - (A) Clothing.
 - (B) Equipage.
 - (C) Tableware and kitchen utensils.
 - (D) Veterinary supplies.
 - (E) Other quartermaster stores.
 - (F) Subsistence stores.

Subsistence stores should be invoiced separately from all other quartermaster stores.

The requisition number and the class to which the supplies invoiced belong will be entered in the upper right-hand corner on the face of each invoice.

2055. On each invoice and receipt, and preceding the articles, will be entered the appropriation (including the fiscal year) under which the supplies are furnished, and in the column of remarks opposite each article will be noted the item numbers of the appropriation to which the article is chargeable. The number of the advice of apportionment to which the cost of the supplies will be charged will also be entered on the invoice. These data will be obtained from the requisition to which the invoice pertains.

2056. In proper columns will be entered the cost of the total quantity of each article invoiced and the total cost of all articles under each appropriation.

2057. The number of packages and the numbers of the packages containing supplies covered by invoices should be noted on each invoice and receipt. Thus, 9 packages, Nos. 1 to 9, inclusive.

2058. In addition to entries on invoices as required by paragraphs 2056 and 2057 hereof, the following additional data will be entered on face of all copies of invoices by depots and other supply points to which requisitions for stores are sent for supply:

(a) When more than one invoice is required to complete a requisition, notation "Partial supply" and number of invoices issued in connection with supply of the requisition up to and including the last invoice completing the requisition so far as the supply point is concerned to be shown; thus, "Partial supply, first invoice," "Partial supply, second invoice," "Partial supply, third invoice, requisition completed."

(b) Enter date of shipment of supplies.

(c) Enter date of receipt at depot or supply point of the requisition.

(d) Method of supply—from stock or by purchase.

2059. The holding of invoices in order to make one set cover several shipments, some of which have gone forward, is prohibited, but it is not the intention that each purchase should be covered by a separate invoice. With a stock properly kept up and existing contracts for immediate or call deliveries of strictly commercial articles, it is believed to be practicable to so assemble the few supplies necessary to be especially purchased to fill requisitions as to forward them in a few number of lots, thereby materially reducing the number of separate invoices and at the same time avoid the confusion resulting from holding invoices long after shipments have been made.

2060. Every shipment must be covered by an invoice to correspond exactly therewith, and will be forwarded the same date that the property is shipped. In no case will invoices be held and consolidated with a view to making out one set of invoices to cover several shipments.

All box, crate, and package numbers will be carefully and plainly placed on the invoices.

Every invoice will be given a number, which invoice number must be placed on every barrel, box, crate, or bundle covered by the invoice.

2061. Upon receipt by the department quartermaster of copy of invoice he will post amount of same to proper post allotment account and forward the invoice to the quartermaster to whom it is addressed for file as a voucher to his property account.

2062. At ports other than home ports of the transport service, where coal is procured under annual contracts or otherwise for supply of transports and funds for payment of which are included in appropriations or allotments made to such ports, the quantity furnished will be invoiced to the quartermaster of the transport receiving the coal and the cost thereof stated on the invoice. The transport quartermaster will charge the cost of the coal invoiced against his allotment.

MINIMUM AND MAXIMUM.

2063. That there may be on hand at all times sufficient quantities, and yet no surpluses, of supplies of the Quartermaster Corps required for the equipment and use of troops in the field and in garrison, minimum and maximum rates of clothing, equipage, and other designated supplies of the Quartermaster Corps, per stated unit, enlisted man, organization, etc., are established and published in Appendix 3, based upon which the minimum and maximum quantities of the various articles required at military posts and stations not specially excepted will be determined and between which limits the stock will be maintained.

2064. To determine the minimum and maximum quantities of the several articles of supply for any post or station, multiply the maximum authorized number of enlisted men, number of animals, organizations, etc., by the respective rates of supply per article, as stated in Appendix 3. Minimum and maximum quantities of sizes of articles need not be determined.

2065. The minimum and maximum quantities, per stated unit, of all articles listed in Appendix 3, except such articles as are dropped on issues, will include articles in use and for which accountability continues, based upon which the minimum and maximum quantities of the various articles required will be determined and between which limits the stock will be maintained.

2066. At posts where the minimum and maximum quantities of articles, determined as directed in paragraph 2064 hereof, are less than unity, the minimum stock will be taken as unity.

2067. If the quantity of an article on hand is found to be less than the minimum, as determined per paragraph 2064 hereof, quartermasters will include in their quarterly requisitions, in addition to supplies required to meet current requirements, increased quantities of such articles as are found to be below the minimum, with a view to bringing the stock between the minimum and maximum thereof, as fixed, but in no case should the total money value of the supplies included in requisitions during a quarter exceed the amount allotted for the quarter for which the requisitions are submitted.

2068. The quantity of any article of quartermaster's supplies on hand in excess of the maximum determined will be regarded as surplus and so reported to the department quartermaster by post quartermasters and to the Quartermaster General by quartermasters of independent stations. Department quartermasters will make use of all such surplus supplies at posts under their jurisdiction in supplying deficiencies at other posts within their respective departments. No charge will be made against or credit given the allotments to posts on account of transfers made for the purpose of adjusting the stock between the minimum and maximum limits.

2069. If after transferring all surplus supplies from posts at which reported to other posts within a department with a view to adjusting the stock between the minimum and maximum limits there remain posts at which the stock of some articles is still below the minimum, a list of the articles showing quantities deficient at each of such posts will be submitted to the Quartermaster General by the department quartermaster. If these deficiencies can not be supplied by transfer from posts in other departments, under instruction from the Quartermaster General, the department quartermaster concerned will be so advised, and he (the department quartermaster) will cause the deficiencies to be supplied from allotments to posts or from reserve balance of apportionments made by the Quartermaster General.

2070. All supplies on hand at posts after adjusting minimum and maximum stock will be reported by department quartermasters to the Quartermaster General for transfer to designated depots or posts in other departments where they can be utilized. The reports of such surplus property will show the condition thereof—serviceable or unserviceable. When supplies or property are reported unserviceable, the quantity thereof considered repairable will be stated.

2071. When stock is brought between the prescribed minimum and maximum limits, only such quantities of supplies will be required for on requisitions as are necessary to maintain the stock between those limits. It is the duty of quartermasters to inform themselves of the demands on their stock, not only as to quantities of the various articles, but also future calls, promptly make issues from stock, and arrange to make general periodic replenishment thereof as would a merchant.

2072. Should, in the opinion of post authorities, the minimum and maximum limits of any article or articles, as prescribed in Appendix 3, not be sufficient to meet the requirements of the troops, a report to that effect, naming the article or articles, and suggesting the change desired, will be made through proper channels to the Quartermaster General.

MEMORANDUM RECEIPTS.

2073. Officers commanding companies or detachments will be furnished by the quartermaster, on approved requisition, with the necessary authorized quartermaster supplies, and for all such, except those that may be properly dropped as expended, said commanding officers will give memorandum receipts to the accountable officer, who will continue to bear said supplies on his return until they have been transferred, expended, or otherwise disposed of and duly accounted for as required by regulations. (A. R. 1089, 1913.)

2074. Officers commanding companies or detachments temporarily absent from posts will continue responsible to quartermasters from whom supplies have been procured on memorandum receipts. Should the services of a quartermaster become necessary, one will be appointed for the command. (A. R. 1090, 1913.)

2075. Whenever troops are detached from posts for duty in the field for an indefinite period, or when their absence on such duty is prolonged for an extended period and they have taken with them quartermaster property held on memorandum receipt, the commander of the territorial department from which the troops are detached may direct that such property be invoiced to the regimental, battalion, squadron, or other quartermaster of the troops concerned. Upon return from detached service to the post from which detached, or upon joining another post for duty, the property will be invoiced to the quartermaster of the post.

Whenever an officer, noncommissioned officer, or other person in the military service is detached from a post for duty in the field and has left quartermaster property for which he has signed a memorandum receipt, the quartermaster will take possession of such property upon request of the person concerned, carefully check same, and issue a credit slip (Q. M. C. Form 243) in duplicate, on which will be listed the article or articles taken in, the original of which will be sent to the person concerned and the duplicate retained by the quartermaster. Should damage not the result of fair wear and tear in the service or a shortage be found to exist, the quartermaster will communicate with the person concerned with a view to securing an adjustment before taking steps toward collecting the value of the article or articles short or damaged. (A. R. 1091, 1913.)

2076. When troops change station, only such quartermaster supplies as are authorized, or as may be directed to be transferred, will be removed from the station. Company and detachment commanders, prior to departure from a station, will have a settlement with the quartermaster for supplies held on memorandum receipt. For such supplies as must accompany troops company and detachment commanders will give certificates to the quartermaster. Memorandum receipts that have been thus satisfied will be returned to the respective company and detachment commanders. The quartermaster will forward the certificates, accompanied by the requisite papers for transferring the accountability, to the quartermaster at the destination of the troops. The commanders of incoming organizations upon arrival will report the supplies in their custody and give memorandum receipts therefor to the quartermaster, who will then return to the respective commanders their certificates. (A. R. 1091, 1913.)

2077. All supplies and property of the Quartermaster Corps in use must be covered by authorized memorandum receipts (Q. M. C. Form 227) duly signed by organization commanders or other officers, noncommissioned officers, enlisted men, mechanics, foremen, trainmasters, teamsters, or other employees to whom property is issued. (A. R. 281, 657, 1089, 1090, 1091, 1092, 1913.)

2078. That the quantity and location of property issued on memorandum receipts may at all times be known, there will be kept at each post, station, etc., a general record or account of property issued on memorandum receipt and current transactions therein. This record will be designated "Account of property on memorandum receipts," and will be kept on Q. M. C. Form 229. (A. R. 1090, 1091, 1913.)

2079. Q. M. C. Form 229 will consist of a single sheet, provision being made for keeping an account with an article on each side of the sheet, if so desired, and will be kept in a binder similar to the binder provided for property account.

2080. The general account will show the quantity of each article that has been issued on memorandum receipt to individuals, organizations, etc. The individual accounts will consist of the memorandum receipts furnished by individuals, organizations, etc. These memorandum receipt or individual accounts (Q. M. C. Form 227) will be vouchers from which posting to the general account will be made.

2081. To connect the entries in the general account (Q. M. C. Form 229) with the individual memorandum receipts (vouchers to the general account) the memorandum receipts will be assigned the number of the building occupied by the individual, organization, etc., to whom or to which the property is issued on memorandum receipt. Where a building is occupied by more than one officer, organization, etc., memorandum receipts will be numbered by assigning to each, beginning with the first to whom property is issued, the number of the building, followed by an identifying letter, thus: 12a, 12b, 15a, 15b, and so on. Vouchers (memorandum receipts and credit and debit slips) to the general account will bear the date of the transaction and will be numbered from 1 forward, preceded by the number of the building occupied by the officer, organization, etc., concerned, and from which it will be separated by a dash, thus: The original memorandum receipt for, say, building 12a would be numbered 12a-1, and each subsequent credit or debit slip in connection with that memorandum receipt, until settlement is had, numbered consecutively forward, as 12a-2, 12a-3. The same process to obtain for each memorandum receipt. This method insures the filing with each memorandum receipt its subvouchers (debit and credit slips) numbered consecutively from 1 forward to include the last transaction.

2082. To inaugurate the general account, the name of each article, in alphabetical order, will be entered in blank space provided on Q. M. C. Form No. 229. Thereafter postings will be made to the general account from the original memorandum receipt and from debit and credit slips covering transactions between the date of original memorandum receipt and the date of periodical settlement directed in paragraph 281, Army Regulations, 1913.

2083. When property is first issued to an officer, organization, etc., memorandum receipt will be taken therefor on Q. M. C. Form 229. For every issue thereafter up to date of settlement, as provided in A. R. 281, 1913, a debit slip (Q. M. C. Form 242), on which will be listed the article or articles and quantity thereof issued, will be prepared in duplicate, both copies of which will be signed by the officer, etc., to whom the property is issued. One copy of the debit slip will be retained by the quartermaster, posted to general account and attached to original memorandum receipt. The remaining copy of debit slip will be given to the officer, etc., receiving the property.

2084. When property held on memorandum receipt is returned to the quartermaster a credit slip (Q. M. C. Form 243), on which will be listed the article or articles and quantity thereof returned, will be prepared in duplicate, both copies of which will be signed by the quartermaster or his authorized representative, the original of which will be given to the officer, etc., returning the property and the duplicate posted to the general account and filed with the original memorandum receipt.

The total of each article as shown by original memorandum receipts, considering changes in responsibility, if any, due to issue or return of articles as shown by debit and credit slips, should be in agreement at all times with balances of articles as shown by the general account.

2085. After vouchers (original memorandum receipt and debit and credit slips) have been posted to the general account they will be filed flat or folded and filed vertically, whichever is found to be the most convenient. The subvouchers (debit and credit slips) will be attached to the memorandum receipt to which they pertain and filed therewith.

2086. All property on memorandum receipt should be kept in repair as required by Army Regulations. All property that can not be repaired should be rated as unserviceable and returned to the quartermaster to be placed in store pending final disposition. A list of such property returned to the quartermaster as being unserviceable will be prepared by the organization commander or individual to whom the property was issued on memorandum receipt, showing date of issue and how rendered unserviceable. This list will accompany the unserviceable property when turned in, based upon which the quartermaster will issue a credit voucher (Q. M. C. Form No. 243) as prescribed in paragraph 2084.

2087. With a view to effecting a quarterly settlement with each organization or detachment holding property on memorandum receipts as prescribed by paragraph 281, Army Regulations, 1913, quartermasters will prepare, in duplicate, at the end of each quarter, a new memorandum receipt to conform to such changes as may have occurred in the period, as shown by credit and debit slips, and submit same to organization or detachment commanders for verification and signature if found correct. The original copy of this memorandum receipt will, when signed by the organization or detachment commander, be returned to the quartermaster and the duplicate copy retained by the organization or detachment. Upon receipt by the quartermaster of the new memorandum receipt as prepared by him and signed by the officer concerned, he will return the old memorandum receipt, with subvouchers, to the organization or detachment concerned.

NOTE.—Old memorandum receipts will similarly be returned to individuals or organizations concerned when a memorandum receipt account is closed out.

2088. Should organization or detachment commanders find that there are articles of property on hand in organizations or detachments under their command in excess of the quantities thereof shown by the revised memorandum receipt submitted by the quartermaster, as directed in paragraph 2067, they will, if such excess property is not required, return same to the quartermaster; if required, the articles in excess

will be added by the organization or detachment commander to the revised memorandum receipt before same is signed and returned to the quartermaster.

2089. Should a deficiency be found in the amount of property for which an officer, other individual, organization, etc., is responsible, the amount of the deficiency will be noted on the memorandum receipt, and the quartermaster will adjust same with the officer, etc., concerned in the manner prescribed in Army Regulations. The adjustment of the deficiency when made will also be noted on the memorandum receipt and in the general account. (A. R. 1090, 1091, 1092, 1913.)

2090. When a quarterly settlement with an organization or detachment has been effected and the new memorandum receipt furnished by organization or detachment commander, as prepared by the quartermaster, is without alteration thereof by organization or detachment commander, entry thereof need not be made in the general account. If, however, organization or detachment commanders add to the memorandum receipt articles found on hand in excess of quantities thereof shown on the memorandum receipt, the quantity of each of such articles so added will be entered in the general account.

2091. An accurate list or record should be kept of all property turned in as unserviceable, how so rendered, and other information necessary and required for clear and full information of a surveying officer or inspector. Unserviceable property on hand should be reduced to a minimum by making timely repairs to keep it in a serviceable condition. (A. R., 903, 904, 905, 1913.)

2092. Transportation requests will not be invoiced to officers who are not accountable for quartermaster's supplies, but will be furnished to such officers on memorandum receipt.

Officers to whom transportation requests are supplied on memorandum receipt will, when they issue such requests for transportation purposes, sign them in their own name.

At the end of each month, or at the expiration of the particular duty, if not exceeding one month, the responsible officer will sign and deliver to the accountable officer a properly prepared Q. M. C. Form 151, and a certificate showing by serial numbers the transportation requests issued by him, and proper credit for the requests reported as used will be given the responsible officer on his memorandum receipt.

The accountable officer may then use the certificate referred to as a voucher to his property account, and will transmit the Q. M. C. Form 151 to the Quartermaster General at the end of the month.

Requests unused remaining in the hands of the responsible officer on the termination of the particular duty will be returned to the accountable officer and the memorandum receipt given by the responsible officer adjusted and returned to him.

ISSUES AND SALES.

2093. All sales of supplies and stores of the Quartermaster Corps to individuals or organizations must be supported by charge sale slips (Q. M. C. Form 66) or by cash sale slips (Q. M. C. Form 67), depending upon the nature of the sales. These slips are abstracted, in the manner indicated in paragraph 2158 hereof, on Q. M. C. Form 220 in the case of subsistence stores and on Q. M. C. Form 215 in the case of other quartermaster supplies.

In rendering a "Statement of account" (Q. M. C. Form 456), all purchases of quartermaster supplies, including subsistence stores, should be entered.

2094. Hereafter deposits by fiscal officers to cover services rendered or supplies furnished by one department, bureau, or office to another shall be discontinued, and Treasury Department Circular No. 48, dated June 11, 1906, authorizing such deposits, is amended to read as follows:

"Hereafter vouchers for services rendered or supplies furnished by one department, bureau, or office to another department, bureau, or office must be sent directly to the proper accounting officer of the Treasury Department for settlement."

The above change of procedure is made necessary in order to conform the practice in the above cases to the system of bookkeeping installed in the Division of Bookkeeping and Warrants, Treasury Department, on July 1, 1907. (Treas. Dept. Cir. 54, 1907.)

That the above instructions may be fully complied with all such accounts or vouchers for services rendered or supplies furnished as relate to the Quartermaster Corps will be sent to the Quartermaster General for proper action.

2095. Funds received from sales of Class A-1 supplies and surplus cash should be disposed of as provided in paragraph 2096.

2096. All moneys arising from sales of subsistence supplies or stores, authorized by law and regulations, shall be covered into the Treasury to the credit of the proper appropriation and shall remain available throughout the fiscal year following that in which the sales were effected, for the purposes of that appropriation from which supplies or stores were authorized to be supplied at the time of the sales. (Act Apr. 27, 1914; 38 Stat., 361.)

SALES AT AUCTION.

2097. The President may cause to be sold any military stores which, upon proper inspection or survey, appear to be damaged or unsuitable for the public service. Such inspection or survey shall be made by officers designated by the Secretary of War, and the sales shall be made under regulations prescribed by him, (R. S. 1241.)

2098. Military stores and public property condemned and ordered sold will be disposed of for cash at auction, or to the highest bidder on sealed proposals, on due public notice, and in such market as the public interests may require. The officer making the sale will suspend it when in his opinion better prices can be obtained, except in the case of condemned animals, the disposition of which is provided for in paragraph

1073, Army Regulations, 1913. The auctioneer's certified detailed account of the sale, and the vouchers for the expense attending it, will be reported on the proper forms to the chief of the bureau to which the property pertained. (A. R. 680, 1913.)

2099. Public property which has been condemned, or the issue price of which has been reduced as the result of a survey or inspection, will not be purchased by an officer who was responsible therefor at the time of condemnation or reduction of price, nor by an officer who bore any part in such condemnation or reduction. (A. R. 681, 1913.)

2100. There is no regulation forbidding the bidding by enlisted men, in competition with civilians, at the auction sales of Government property. (Sec. of War, Dec. 10, 1897.)

METHOD OF ACCOUNTING.

(NOTE.—Paragraphs 2101 to 2105, inclusive, show the laws upon which accounting is based. Methods of procedure will be found in paragraphs 2106 and those following.)

2101. By direction of the Secretary of War, and in conformity with the act of March 20, 1894, the following is published for the information and guidance of all concerned:

I. All returns of stores or supplies will be rendered as required by regulations or orders, and will be forwarded within 20 days after the expiration of the accounting periods to the chief of the bureau to which the property pertains. Abstracts of purchases will be forwarded with the money accounts.

II. As soon as possible after the receipt of the return by the proper chief of bureau it will be examined in his office, and the officer making the return will be notified of all errors and irregularities found therein and granted three months to correct them. Suspensions or disallowances will not be made on account of slight informalities which do not affect the validity of the voucher, but the officer's attention may be called to them. Whenever the errors have been corrected, or compensation has been made for deficient articles, and the action of the bureau chief is sustained or modified by the Secretary of War, the return will be regarded as settled and the officer who rendered the return will be notified accordingly.

III. If the necessary corrections in the return be not made within the prescribed time, the facts will be reported to the Secretary of War. When it has been determined that the money value of the property for which an officer has failed to account shall be refunded to the United States, the facts will be certified to the proper accounting officer of the Treasury by the chief of bureau.

The provisions of said act and regulations are applicable to all property returns rendered for any period of accountability subsequent to March 31, 1894. (G. O. 22, A. G. O., 1894.)

2102. Instead of forwarding to the accounting officers of the Treasury Department returns of public property entrusted to the possession of officers or agents, the Quartermaster General, * * *, the Surgeon General, the Chief of Engineers, the Chief of Ordnance, the Chief Signal Officer, the Paymaster General of the Navy, the Commissioner of Indian Affairs, or other like chief officers in any department, by, through, or under whom stores, supplies, and other public property are received for distribution, or whose duty it is to receive or examine returns of such property, shall certify to the proper accounting officer of the Treasury Department for debiting on the proper account any charge against any officer or agent entrusted with public property, arising from any loss, accruing by his fault, to the Government as to the property so entrusted to him. (Sec. 1, act Mar. 20, 1894; 28 Stat., 47.)

2103. The above certificate shall set forth the condition of such officer's agent's or property returns, that it includes all charges made up to its date and not previously certified, that he has had a reasonable opportunity to be heard and has not been relieved of responsibility; the effect of such certificate, when received, shall be the same as if the facts therein set forth had been ascertained by the accounting officers of the Treasury Department in accounting. (Sec. 2, act Mar. 20, 1894; 28 Stat., 47.)

2104. The manner of making property returns to or in any administrative bureau or department, or of ascertaining liability for property, under existing laws and regulations, shall not be affected by this act, except as provided in section one; but in all cases arising as to such property so entrusted the officer or agent shall have an opportunity to relieve himself from liability. (Sec. 3, act Mar. 20, 1894; 28 Stat., 47.)

2105. The heads of the several departments are hereby empowered to make and enforce regulations to carry out the provisions of this act. All laws or parts of laws inconsistent with the provisions of this act are hereby repealed. (Sec. 5, act Mar. 20, 1894; 28 Stat., 47.)

PROPERTY ACCOUNT.

2106. A return of all captured property will be rendered to The Adjutant General of the Army, through intermediate channels, by the immediate commander of the troops making the capture. (A. R. 819, 1913.)

2107. The Secretary of War is authorized to detail one or more of the employees of the War Department for the purpose of administering the oaths required by law in the settlement of officers' accounts for clothing, camp and garrison equipage, quartermaster's stores and ordnance, which oaths shall be administered without expense to the parties taking them. (In settling the accounts of the commanding officer of a company for clothing and other military supplies the affidavit of any such officer may be received to show the loss of vouchers or company books, or any matter or circumstance tending to prove that any apparent deficiency was occasioned by unavoidable accident or loss in actual service without any fault on his part, or that the whole or any part of such clothing and supplies had been properly and legally used and appropriated; and such affidavit may be considered as evidence to establish the facts set forth, with or without other evidence, as may seem to the Secretary of War just and proper under the circumstances of the case.) (R. S. 225.)

2108. That the quantity of quartermaster supplies and property (except subsistence stores) on hand, and condition thereof, may at all times be known and compared with the minimum and maximum as fixed, there will be kept at each post, station, office, etc., at which supplies of the Quartermaster Corps are required a detailed record of the stock on hand and current transactions therein. This record will be designated "Property account," and will be kept on Q. M. C. Form 200. (See A. R. 667, 693, 1094, 1306, 1913.)

2109. Q. M. C. Form 200 is a sheet 9 inches long by 4½ inches wide, and is designed to provide an account with a single article on each sheet. The sheet is ruled on both sides and is punched for filing in loose-leaf binder.

2110. There will be furnished to each post, station, office, etc., loose-leaf binders in which to file such number of Q. M. C. Forms 200 as will be required to keep a separate account with each article and kind of article of clothing, equipage, and other quartermaster property on hand. These accounts will be arranged under each of the following heads or groups:

- (a) Clothing.
- (b) Equipage.
- (c) Tableware and kitchen utensils.
- (d) Veterinary supplies and dressings.
- (e) Other quartermaster supplies.

2111. Should the size of the post or station, the number of articles carried in stock, the location of storehouses, or other local conditions necessitate more than one loose-leaf binder for filing Form 200, the binders will be numbered from 1 forward and the forms assembled therein as most convenient.

2112. When sheets (Form 200) of a property account are filled up, and balances of articles accounted for therein are transferred to new sheets, and it becomes necessary to remove the completed sheets from the current account to make room for new sheets, the sheets removed should be arranged in alphabetical order under each head or group and bound together by means of tape or paper fasteners, suitably labeled and filed for future reference, until the property account to which they pertain is adjusted and closed. To prevent undue accumulation of records of this class, quartermasters will report from time to time to the Quartermaster General such of the closed accounts as are deemed not to be longer required for instructions as to disposition of same.

2113. To inaugurate the property account:

(a) Enter on Q. M. C. Form 200, in spaces provided, the names of the articles in alphabetical order (when the name of an article consists of two or more words, enter distinctive noun first), brief description of article when necessary to distinguish or separate kinds of those bearing the same name (such as tables, mess; tables, office; tables, kitchen, etc.; knives, table; knives, bread; knives, butcher, etc.; bolts, carriage; bolts, tire; bolts, stove, etc.; pans, bake; pans, dish, etc.; plates, dinner; plates, soup, etc., and so on), unit of quantity, and the minimum and maximum quantities as determined.

(b) On the first horizontal line of each account enter the date on which transfer is made from the old account; in columns 2 and 3 write the words "On hand," and on same line in column 4 enter the quantity of the articles under consideration on hand at the time transfer to the new account is made.

(c) On same line, in columns 6 and 7, enter the quantities of the article serviceable and unserviceable, respectively, as shown by the records of the office of the quartermaster. The total of the quantities entered in columns 6 and 7 should be equal to the quantity entered in column 4 as being on hand.

2114. Entries to open proposed account having been made as directed in the preceding paragraph, all transactions pertaining to the property account will thereafter be currently entered thereon as herein directed.

Vouchers.

2115. The transactions to a property account are supported by proper vouchers, which will be numbered serially from the first day (July 1) of each fiscal year, or the date on which the property account is first opened, at a post or station, to and including the last day (June 30) of the fiscal year.

NOTE.—The serial numbers should be continuous throughout the fiscal year, and a new series should not be begun when a transfer is made during the fiscal year.

2116. Vouchers covering transactions incident to the procurement or receipt of supplies and property are debit vouchers to a property account. Vouchers covering transactions incident to the transfer or other disposition of supplies and property are credit vouchers to a property account.

2117. Vouchers to which reference is made in paragraphs 2115 and 2116 are:

Debits:

Forms 217, 217a, Q. M. C.—Duplicate memorandum of voucher covering purchases (W. D. Nos. 330, 330a, 330b, 330c) to be prepared for each purchase immediately after delivery of supplies, marked "Voucher to property account," and forwarded to the Quartermaster General for posting to property account kept in his office.

Form 210, Q. M. C.—List of articles taken up (articles received from various sources other than by transfer).

Form 201, Q. M. C.—When used as an invoice of property transferred.

Form 247, Q. M. C.—Field receipt for quartermaster supplies.

Credits:

Form 180, Q. M. C.—Abstract of clothing drawn (or issued) on individual clothing slips.

Form 180a, Q. M. C.—Extra sheet for Alaska.

Form 201, Q. M. C.—When used as a receipt for property received.

Form 202, Q. M. C.—Report of transfer of serviceable to unserviceable property, etc.

Form 203, Q. M. C.—Monthly list of quartermaster supplies expended.

Form 204, Q. M. C.—Requisition for stationery. (Issues on this form should be consolidated monthly on Q. M. C. Form 203, with notation in column designated "Application," that the quantity of stationery for which credit is taken has actually been issued on approved requisitions therefor. Requisitions for stationery should be filed with the retained Form 203, "Monthly list of stores expended," to which they pertain.)

Form 205, Q. M. C.—Articles lost or destroyed.

Form 206, Q. M. C.—Receipt roll for recruit kits.

Form 207, Q. M. C.—Abstract of breakage, china and glassware.

Form 207a, Q. M. C.—Certificate of breakage, china and glassware.

Form 208, Q. M. C.—Statement of charges (property on muster and pay rolls). (When charges are entered against a deserter, "Report of survey," Form 196 A. G. O., should be filed with statement of charges submitted as a voucher to property account.)

Form 209, Q. M. C.—Abstract of issues of forage and bedding.

Form 211, Q. M. C.—Statement of fuel consumed.

Form 211a, Q. M. C.—Requisition for fuel and bedding.

Form 213, Q. M. C.—Requisition for clothing (in bulk).

Form 213a, Q. M. C.—Extra sheet for Alaska.

Form 214, Q. M. C.—Statement of purchases of property (voucher covering sales to officers).

Form 215, Q. M. C.—Abstract of sales of property (list of articles sold to officers, etc.).

Form 218, Q. M. C.—Requisition for forage.

Form 218a, Q. M. C.—Requisition for substitutive forage articles.

Form 228, Q. M. C.—Requisition for supplies for issue to prisoners.

Form 230, Q. M. C.—Abstract of issues of mineral oil for lighting purposes.

Form 244, Q. M. C.—Voucher for issue of housewives.

Form 247, Q. M. C.—Field receipt for quartermaster supplies.

Form 325, W. D.—Account of sales at auction.

Form 196, A. G. O.—Report of survey. (When "Report of survey" holds enlisted men responsible for loss of property, copy should be filed with and made a part of "Statement of charges," Form 208, Q. M. C., forwarded to this office as a voucher to property account.)

Form 1, I. G. O.—I. and I. report,

2118. Q. M. C. Form 203, "Monthly list of quartermaster's supplies expended." Where coal, wood, or gasoline is expended as issued, copy of the authority for such issue should be filed with the voucher, or reference made to the voucher, by number, with which it is filed. Nonexpendable articles should not be dropped on this voucher.

2119. Instructions for preparation of statement of fuel consumed:

1. Q. M. C. Form 211 is to be used for accounting for all consumption and sales of fuel at military posts quarterly. The records of all fuel issues and sales for all purposes for all buildings or parts of buildings to which the issue of fuel is authorized will be kept on Q. M. C. Form No. 432. At the close of each quarter a report will be made up in duplicate on this form from Form 432 and one copy submitted within 10 days through official channels as a voucher to property account. Where a building is occupied for different periods of any quarter by more than one individual or organization, separate entries for that building shall be made showing the consumption of fuel for each such individual or organization.

2. Sales of fuel will be entered in column H, whether to occupants of public buildings or otherwise. In such cases no entries will be made in columns C, D, E, F, and G. The names of the persons to whom sales are made should be entered in column B.

3. In order that all reports may be uniform and complete, the following explanation is given: A—Enter the post number of building to which fuel is issued. B—Enter the designation of the building, i. e., officers' quarters, guard house, barracks, etc. C—Enter in these two spaces the dates between which each building was occupied or in use. D—Enter the total allowance in pounds standard fuel for the period which the building is occupied. In case any building is occupied a fractional part of a month, the allowances for the period actually occupied will be determined as described in War Department general orders. E—Enter the total consumption in pounds standard fuel for the period occupied as indicated under C. F—Report the total cost of fuel used, which will be the total of the upper spaces under V, Form 432, for the period indicated under C of this form. G—Enter the consumption in pounds standard fuel in excess of allowance. This excess will be determined by subtracting the allowance under D from the consumption under E. H—Enter in this column the amount sold each person shown under B, expressed in terms of standard fuel. I—Report in this space authority for any special expenditures of fuel not contained in tabulated allowances furnished the post. J—Enter the types of all fuel received during the quarter. K—Enter quantities in the terms in which fuel is received; for example, the number of cords of wood, the number of tons of coal, or the number of gallons of oil in the first column; the unit cost of each type in the second column; the total cost of the amounts received in the third column; the amount of each type of fuel remaining on hand at the close of the quarter, determined by quarterly inventory, in the fourth column; the total amounts of each type of fuel consumed during the quarter in the fifth column (credit is given on the property account for amounts shown in this column); the total of sales of each type of fuel in the sixth column. (Credit on prop-

erty account will have already been given for fuel sold on Q. M. C. Form 215.) L—Enter in this column the per cent equivalent of each type of fuel as shown by table of equivalents in War Department general orders. M—Enter the total consumption and sales of each type of fuel for the quarter in terms of standard fuel. This will be found by multiplying the total amount consumed and sold of each type by the per cent equivalent of the type. The total of this column should agree with the total of columns E and H.

Entries for power purposes should follow those for heating and cooking at the end of the list, and in each case will show the data on which the allowance is based, in accordance with the following special instructions: In column C enter the total hours of operation, the total pounds water evaporated, the total kilowatt-hours generated, the total gallons water pumped, etc., corresponding to the basis of allowance. In column D enter the allowance in British thermal units per hour of operation, per pound of water evaporated, per kilowatt-hours generated, per thousand gallons of water pumped, etc., corresponding to the basis of allowance. In the same column and on the line below the allowance show the total number of British thermal units consumed. In column E enter the total consumption in terms of standard fuel converted by the same methods as for heating and cooking fuel. These entries must be consistent with records on Q. M. C. Form 418.

2120. A certified copy of the authority for making special or extra issues of fuel or mineral oil under A. R. 1005, 1913, and for regular issues of mineral oil under A. R. 1051, 1913, stating number of lights and hours during which they may be used will be filed with the first voucher to the property account for each fiscal year, reference being made to the same on subsequent vouchers pertaining to that fiscal year. In case of changes being made during the fiscal year, the authority for the same should be filed with first voucher submitted after the change occurs, reference being made to the same on subsequent vouchers pertaining to that fiscal year.

2121. Q. M. C. Form 208, "Statement of charges on muster and pay roll": The prices at which the articles are charged should always be shown in the proper column, and if the charge is made on report of surveying officer, the report should be forwarded as a subvoucher to the statement of charges. The cause of charge should always be stated.

2122. Q. M. C. Form 214, "Statement of public property purchased," is for use in special cases only, such as a purchase made by an officer not stationed at post where sale is made or officer leaving post between monthly settlement periods. It should indicate clearly the price at which the property was sold, and in the certificate should show the name of the officer accounting for the proceeds and the month in which the funds are accounted for.

2123. Q. M. C. Form 217 (long) or 217a (short), "Purchase of supplies," will be used as a property voucher. It should show specifically and plainly each item of property purchased, and should be initialed by the purchasing officer, indicating that it is a true copy of the original purchase voucher.

NOTE.—When payment is not immediately made and the purchase voucher completed, the property voucher should be forwarded omitting therefrom the notation of number of money voucher upon which payment is made.

2124. Q. M. C. Form 218, "Requisition for forage," is used by organization commanders and by individual officers in obtaining forage for public animals and authorized private mounts. At posts, these requisitions will be entered on Q. M. C. Form 209, "Abstract of issues," and filed with the retained copy thereof. In the field, they may be used as vouchers to the property account, thereby dispensing with Form 209. Substitution articles of forage obtained on Q. M. C. Form 218a will also be entered on this form.

2125. Q. M. C. Form 218a "Special substitution forage requisition" is for field use only, and will not be made until it has been ascertained that the cost of the substituted articles does not exceed the money value of the components of the forage ration at the contract rates in effect at the time of the change, as prescribed by Army Regulations, and the quantity called for will not be in excess of what will be actually consumed. It should be submitted at least five days in advance of the time when the articles are to be delivered.

2126. W. D. Form 325 "Account sales at auction" should in all cases refer to voucher number of the I. and I. report which authorizes the sale unless the inspection report accompanies the account sales at auction as a subvoucher.

2127. If supplies obtained in an enemy's country, as outlined in paragraph 2030, are paid for by the receiving officer, he will make the purchase on "Voucher for purchases, or services not personal" (W. D. Form 330, or 330a, 330b, 330c) which becomes a voucher to his account current. He will take up the supplies on his "Property account" (Q. M. C. Form 200), "Return of subsistence stores" (Q. M. C. Form 219), or "Field record of quartermaster supplies" (Q. M. C. Form 253). (See paragraph 2040 for manner of accounting for such supplies if not paid for by the receiving officer.)

2128. The following list shows the blank forms used as vouchers to "Return of subsistence stores":

Form No.

219 Return of subsistence stores.

Vouchers pertaining to the return:

(a) Debit vouchers—

201 Combination invoice and receipt.

220 Abstract of purchases or transfers of subsistence stores.

221 Abstract of purchases (small).

225 Abstract of beef cattle and forage.

234 Certificate of gains, losses, and discrepancies.

Form No.

- 235 Bread cost statement.
- 247 Field receipt for quartermaster supplies.
 - (b) Credit vouchers—
 - 1 Inventory and inspection report (I. G. D.).
 - 9 Abstract of subsistence stores sold (voucher to return and account current).
- 196 Report of survey (A. G. O.).
- 201 Combination invoice and receipt.
- 220 Abstract of purchases or transfers of subsistence stores.
- 222 Abstract of ration returns and Class A-1 supplies issued.
- 251 Abstract of subsistence stores issued (in kind).
- 225 Abstract of beef cattle and forage.
- 234 Certificate of gains, losses, and discrepancies.
- 235 Bread cost statement.
- 236 Abstract of subsistence stores expended on transports.
- 247 Field receipt for quartermaster supplies.
- 325 Account of sales at auction (W. D.).

All of the blanks mentioned are Q. M. C. forms, except where noted otherwise.

When necessary, quantities of stores are also dropped per survey, or inventory and inspection reports. They may also be taken up, or dropped, on certificate for the purpose of correcting errors.

"Field receipt for quartermaster supplies" (Q. M. C. Form 247) will be used as explained in paragraph 3906.

POSTINGS.

2129. All vouchers to a property account will be dated and posted currently and immediately upon completion of the transaction, i. e., as soon as the supplies or property are received, manufactured, found, etc., for debit vouchers, and issued, expended, lost, sold, etc., for credit vouchers, except that where abstracts are used as vouchers postings from the abstracts to the property account will be made monthly. Postings will be made from the original voucher concerned in all cases, except purchase vouchers, in which case the posting will be made from Forms 217 and 217a, Q. M. C., duplicate memorandum vouchers. The articles will be entered on the property accounts exactly as they appear on the vouchers, and as soon as the posting of the items therein is completed the voucher will be stamped on the brief with the word "Posted" and the date on which posting was made.

If an article is purchased under a different designation than that under which it is carried on the property account, a new heading should not be made, but the article posted under that carried in the account, care being taken to note on the voucher in case it is posted under a different designation, the designation under which actually posted.

All property transactions occurring in or pertaining to a fiscal year should be closed on or as quickly as possible after June 30, and the vouchers covering same given serial numbers and posted to the property account of the fiscal year to which they pertain and not be given serial numbers on the property account of the new fiscal year, except in the case of vouchers unavoidably delayed for a considerable period after the close of the fiscal year in which the transaction covered by them occurred.

2130. To post a voucher to a property account, enter in column 1 the date of the voucher; in column 2, the serial number of voucher; in column 3, the number of the post, station, or depot with which the transaction is had; in column 4, the quantity received or otherwise procured if a debit voucher; in column 5, the quantity transferred or otherwise disposed of if a credit voucher; in columns 6 and 7, the current balance, quantities serviceable, and unserviceable, respectively. All original vouchers that have been posted will be mailed direct to the office of the Quartermaster General on the close of business each day. The duplicate vouchers will be retained at the post or station in support of the property account, and will be folded and filed vertically in numeric sequence in suitable document file boxes. For convenience in locating vouchers, a suitable guide card, having indicated thereon the first and last number of the group of vouchers to which it is a guide, will be placed behind every 50 vouchers. A card showing the number of vouchers filed therein should be placed in the card holder on the front of each file box.

2131. On receipt of the original vouchers in the office of the Quartermaster General they will be posted to the property account of the post to which they pertain. The post or station property account and property account kept in the office of the Quartermaster General should be in agreement at all times.

2132. *Special voucher* (Q. M. C. Form 202): In order that the current balances of post property accounts and the corresponding property accounts kept in the office of the Quartermaster General may at all times show the exact status of the serviceable and unserviceable supplies and property on hand, due to adjustments caused by serviceable supplies becoming unserviceable and unserviceable supplies being made serviceable by repairs, Q. M. C. Form 202 will be made use of as hereinafter directed.

2133. Whenever serviceable supplies and property become unserviceable from any cause and can not be repaired, they will be placed in store with the unserviceable supplies, properly and carefully listed on Q. M. C. Form 202 in the order of the post property account. Form 202 thus completed will begin the next serial number and posted to the property account by entering the date and voucher number in proper columns and decreasing the balance on hand "serviceable" of each article in column 6 by the quantity unserviceable as stated on the voucher, and increasing the balance on hand "unserviceable" in column 7 by a like amount.

2134. Whenever unserviceable supplies and property have been made serviceable by repair, etc., they will be placed in stock with serviceable supplies for reissue, properly and carefully listed on Q. M. C. Form 202 in the order of the property account. Form 202 thus completed will be given the next serial voucher number and posted to the property account by entering the date and voucher number in proper columns (1 and 2) and increasing the balance on hand "serviceable" of each article concerned in column 6 by the quantity serviceable as stated on the voucher, and decreasing the balance on hand "unserviceable" in column 7 in a like amount.

2135. Form 202 will be prepared in duplicate, care being taken to strike out one of the phrases "Serviceable to unserviceable" or "Unserviceable to serviceable," and after posting therefrom to the property account has been completed the original will be forwarded direct to the Quartermaster General, the duplicate being retained for the post records.

2136. Property accounts kept and posted currently in accordance with these instructions will show the status of each article at all times and a list showing the balances on hand and condition (serviceable or unserviceable) of each article as taken from the property account and verified by a physical inventory certified to by the accountable officer as follows:

I certify that I have taken up all property found, manufactured, or becoming surplus from any cause at, and that the foregoing list includes all property transactions beginning with voucher, fiscal year, and ending with voucher, fiscal year; that the series is complete except for {voucher } which {was } canceled or not used, and includes no {intermediate } {vouchers } {were } {intermediate } number (or) } and is a correct statement of the quantity and condition of all supplies and property pertaining to the Quartermaster Corps (except subsistence stores) actually on hand and for which I am accountable.

NOTE.—Intermediate numbers are numbers given to vouchers that have been inserted in the property account after the other vouchers have been numbered, such as 37a, 37b, 37c, etc., will be forwarded to the office of the Quartermaster General immediately after June 30 of each year by all posts and stations in the United States, Porto Rico, Hawaiian Islands, Philippine Islands, Alaska, and the Canal Zone. On receipt in the office of the Quartermaster General these certified statements will be audited and the officers concerned informed as to the result of the audit.

2137. When an officer is relieved from duty as quartermaster, the property account will be closed by drawing a red-ink line below the last entry under each account, immediately below which will be entered in red ink the balance of each article serviceable and unserviceable, as shown by the property account, with the notation opposite thereto "received from predecessor." A list of all articles thus brought down will be prepared in triplicate, at the end of which the officer transferring the property will certify as provided in paragraph 2136 hereof for the accountable officer. This certificate of the officer transferring the property will be followed by a certificate of the officer receiving the property as follows (A. R. 17, 630, 665, 1912):

Fort,
....., 19.....

I certify that I have this day of, 19....., received the supplies and property of the Quartermaster Corps as listed above, and that the condition is as set forth in said list.

The original copy of this list will be forwarded to the office of the Quartermaster General by the officer transferring the property. The duplicate will be given the officer receiving the property, and the triplicate retained by the officer transferring the property.

2138. If there be any question as to the quantity of the property, its condition, or other differences of opinion between the officers concerned in the transfer, it should be immediately adjusted as required by Army Regulations.

2139. On receipt in the office of the Quartermaster General of the certified list of balances, condition (serviceable and unserviceable) of each article, transferred from one officer to another, as directed in paragraph 2136, the officer transferring the articles will be credited with the quantities appearing on the list; the officer receiving the articles thus listed will be charged with the same and the list checked against the property account concerned, and the officers concerned in the transaction advised as to the correctness of the list. When an account is found to be correct, if all of the sheets pertaining thereto that are included in the audit are filled up they should, if practicable, be withdrawn, marked for identification with the name, rank, and arm of service of the officer concerned, and filed until instructions are given by the Quartermaster General to dispose of them. If sheets are not all filled up and it is desired to continue the account with articles beginning with the balances as set forth in paragraph 2136, thus saving clerical labor in rewriting names of articles, the account may, if so desired, be continued on the sheets bearing the account of the officer transferring the supplies and property.

2140. By comparing from time to time the balances on hand with the minimum and maximum limits, quartermasters can inform themselves as to the demands on each of the several articles in stock. This information, the balance on hand serviceable and unserviceable but repairable, the minimum and maximum

as fixed, and the available balance of allotment must all be given careful consideration in preparation of requisitions, which should include only such supplies and in such quantities as are required to maintain the stock between the minimum and maximum limits.

2141. All vouchers covering purchases of supplies and property and invoices covering transfers of supplies and property will, when practicable, show item numbers of the analysis of the Army appropriation act.

2142. To carry out the provisions of Army Regulations as to the care, protection, and accountability of supplies and property of the Quartermaster Corps, it is most imperative that such office records be kept as will show at any time the exact location, as well as the quantities and condition, of supplies and property for which the quartermaster is accountable. (A. R. 203, 281, 290, 301, 657, 658, 674, 675, 676, 677, 751, 906, 1086, 1094 of 1913.)

2143. The supplies and property of the Quartermaster Corps of which the stock on hand at a post, station, or depot consists, and for which the quartermaster is accountable, if not in use must be in store.

2144. Accounting for fuel, particularly coal:

1. Property accounts of quartermasters maintained in this office do not generally show actual conditions and transactions in so far as they relate to the accounting for fuel, particularly coal. To correct irregularities in accounting for this class of supplies the following instructions will be strictly complied with by all concerned:

2. Immediately after coal has been accepted and weighed, the quantities received will be taken up on Q. M. C. Form No. 210 and the amounts thus taken up posted to the property account as a debit to the quartermaster rendering the property account. *In no case will the accounting for coal be deferred until receipt of report of test by the Bureau of Mines.*

3. When report of test of Bureau of Mines is received and vouchers for payment of such of the coal as is included in the test referred to are prepared, the quantity of coal shown by these vouchers should be posted to the property account from copy of voucher (used as a voucher to property account) under its proper serial number.

(a) Credit should be taken on Form 203 for the quantity of coal or such part thereof as may be included in the vouchers prepared for payment based on report of test as was originally taken up on Q. M. C. Form 210 (subpar. 2 above) and reference made to voucher numbers of both the original entry Form 210 and the copy of purchase voucher used as a voucher to property account.

(b) While this process involves some additional clerical labor, yet it provides a record of the transaction and will serve as a check against possible error.

4. An inventory of coal on hand should be made at the end of each quarter. This inventory should be made by an officer, based upon cubical contents of bins (actual weighing of the coal not being required). Amounts in various bins will be listed in the certificate of the officer making the inventory.

5. If, as a result of the inventory directed in subparagraph 4 of these instructions, the quantity of coal on hand is found to be in excess of the balance on hand as shown by the property account, the quantity in excess will be immediately taken up by the accountable officer on Q. M. C. Form No. 210 and posted to the property account as a debit. If on the other hand the quantity found on hand after inventory is less than the balance on hand as shown by the property account, the accountable officer will take immediate action toward checking vouchers covering receipts and issues of coal since last inventory, with a view of locating possible errors in posting to property accounts or entries on vouchers. If errors in posting, etc., are not found to exist the question of the shortage must be submitted for the action of a surveying officer.

6. Whenever the total quantities of coal or any other article of supply issued, sold, etc., exceeds the balance on hand as shown by the property account an immediate inventory of the coal or other articles will be made and the quantity thereof actually found to be on hand plus the quantity in excess of balance on hand as shown by the property account will be taken up on Q. M. C. Form No. 210 and posted to the property account as a debit.

2145. In all cases of purchases of quartermaster property the officer making the purchase will enter on the voucher (War Dept. Forms 330, 330c, 330c, 331, and 332) the data necessary to connect the purchase with the voucher to the property account on which the property is accounted for. To obtain uniformity in making the entry, each purchasing officer will procure a rubber stamp to read as follows:

Voucher No., F. Y. 191.....
Property account of.....
.....
Quartermaster at
.....

The imprint of this stamp will be made on the back of the third fold of the voucher and the required data inserted in the space provided for the purpose.

RETURN OF SUBSISTENCE STORES.

2146. A "Return of subsistence stores" is a consolidated statement of all stores for which the quartermaster was accountable during the period covered. Returns of subsistence stores will ordinarily cover monthly periods. Such returns will be rendered at intermediate dates when an officer closes his accounts. When officers who are notified of errors in their returns can correct them by taking up or dropping the quantity of stores necessary to cover the errors, they will take such action on the first return rendered after receipt of notification.

2147. The "Return of subsistence stores" (Q. M. C. Form 219) will be made up in duplicate—one copy to be sent to the Quartermaster General within 10 days after the expiration of the calendar month to which the return relates, and the other to be retained by the officer accountable for the stores. When only a few varieties of articles are on hand to be accounted for, the bulky blank form (Q. M. C. 219) should not be used, but a form should be ruled out for the purpose.

2148. One copy, properly numbered and indorsed, of each invoice, receipt, abstract (except Q. M. C. Form No. 9, which is filed with the account current), certificate, affidavit, inspection report, report of survey, or other voucher relating to subsistence stores purchased, received, issued, etc., within the month, will be filed with each copy of the return.

2149. When invoices or receipts are so numerous that there is not sufficient space for entering them directly on the return, they will be respectively entered on abstracts, and the totals of the abstracts entered on the return.

2150. An abstract of purchases should accompany the return whenever more than one purchase of subsistence stores has been made within the month; and all such purchases, whether paid for or not should be entered on that abstract.

2151. Vouchers to the return must be numbered in one series. When it is impracticable to transmit all the vouchers with the return, those delayed will be specified, and the reasons for not transmitting them stated upon the return. Such delayed vouchers, properly numbered and indorsed, will be sent to the Quartermaster General as soon as practicable.

2152. The order of entry and nomenclature used on the return of subsistence stores will be conformed to in all purchase vouchers, invoices, receipts, abstracts, requisitions, etc.

2153. The return of subsistence stores must be signed by the officer who is accountable for the stores and not by proxy.

2154. Should any person fail during the month in which received to pay for the exceptional articles purchased for him, the articles not paid for and their value will be entered on the return of subsistence stores with the necessary explanatory remarks.

2155. Only the money value of exceptional articles will be entered on the returns of the accountable quartermasters, items being wholly omitted, except as provided in paragraph 2154. The same rule will apply to entries on the abstract of sales.

2156. The "Bread cost statement" (Q. M. C. Form 235) shows the number of pounds of bread produced each day, and the total for the month; the total quantity for the month of each ingredient used, and cost thereof; the monthly expenditures for cost of laundering white clothing for bakers and for power; the total cost of production and the cost of producing 1 pound of bread.

It is used as a credit voucher for dropping the ingredients used in making the bread; and as a debit voucher for taking up the number of pounds of bread baked, the quartermaster certifying to the correctness of the statement.

2157. The articles listed in Appendix No. 4, "Specifications and conditions for subsistence supplies," except those shown under items 355 to 378, inclusive, will be accounted for on "Return of subsistence stores." (Q. M. C. Form 219.)

2158. The attention of the Quartermaster General's office having been called to several instances of peculation in the subsistence branch of quartermasters' offices, due primarily to the failure of quartermasters to exercise proper precautions with particular reference to apparent laxity in checking up the cash and charge sales slips, the following instructions are published for the information and guidance of quartermasters:

(a) The "Cash-sales slips" (Q. M. C. Form 67), on which are entered all articles paid for at the time of delivery, together with their value, should be abstracted on the abstracts of purchases (Q. M. C. Form 220, Subsistence), at the earliest convenient dates during the month in which the sales are made, but in no instance should the abstracting be delayed over five days. It is desirable, whenever possible, to keep this abstract current in order that comparisons with the entries in the cash-sales book may be readily made.

(b) The "Charge sales slips" (Q. M. C. Form 66), on which are recorded all sales for which settlement is not made at time of delivery, should be abstracted in the manner prescribed for the cash sales mentioned in the preceding paragraph, to admit of comparison with entries in the sales ledger. The tissue slips which remain permanently in the cash sales and charge sales slip books should be checked by the quartermaster daily with the entries in the cash-sales book and the sales ledger, respectively. It is to be borne in mind that all sales of supplies and stores of the Quartermaster Corps must be supported by charge or cash-sales slips, depending upon the nature of the sales.

(c) The monthly abstract of subsistence stores sold (Q. M. C. Form 9, Subsistence), when completed, should show the aggregate of the items, both cash and charge, their prices, and value as indicated by abstract (Form No. 220). The amount to be reported as cash sales is the total shown by the cash-sales book, and that as the ration and savings account sales the amount indicated by the sales ledger. Credit sales must be distinguished from charge sales and shown in the space provided for such purpose on the abstract (Form 12).

(d) When the cash and charge sales transactions have been entered on the abstract (Form 220) from the original slips and checked with the tissue slips, it is only necessary to check the latter abstract with the abstract of subsistence stores sold to insure accuracy.

(e) Every day on which cash is received from sales of Class A-1 Supplies the gross amount of that cash should be carried in one entry to the cashbook and the page therein on which such entry is made noted on the cash-sales book.

(f) To guard against the manipulation of supplies by the entry of fictitious amounts on the cash and charge sales slips, the abstract (Form 220) should be totaled at the date of inventory. To the preceding inventory should be added all receipts of supplies, both by purchase and invoice, and the total accountability thereby be ascertained. From this deduct transfers, sales, losses, wastage, etc., and the remainder should represent the supplies on hand by actual count.

(g) It is essential to a proper conduct of business that quartermasters give strict personal attention to verifying subsistence sales transactions, which necessarily includes the taking of inventory of stock on hand, and under no circumstances should these duties be delegated to noncommissioned or civilian assistants.

(h) The attention of all officers receiving supplies or property for the Quartermaster Corps and making issues thereof is invited to paragraphs 668 and 673, Army Regulations, 1913. If an enlisted man or civilian is intrusted to assist in the performance of these duties, such agent must be selected with the greatest care to the end that the Government sustain no loss. In the transaction of the business of the Quartermaster Corps an officer must sign many papers of which he has a limited personal knowledge, but in certifying vouchers covering payments of money or in certifying to other matters it is his duty to know that his certificate is true and to adopt such means, with the assistance furnished, as may lead to absolute certainty concerning the certificate rendered.

2159. If subsistence stores obtained in an enemy's country, as outlined in paragraph 2039, are paid for by the receiving officer, he will make the purchase on "Voucher for purchases, or services not personal" (W. D. Form 330, or 330a, 330b, 330c) which becomes a voucher to his account current.

If he is in the field in time of war beyond the advance depots and making issues to troops, the stores are taken up on the "Field record of quartermaster supplies" (Q. M. C. Form 253).

If the stores are to be taken up on the "Return of subsistence stores" (Q. M. C. Form 219), as prescribed in paragraph 2039, they will, if the purchases cover more than one voucher, be abstracted on "Abstract of purchases of subsistence stores" (Q. M. C. Form 220 or 221), noting thereon the number of voucher to "Abstract of disbursement." If all articles purchased during the month are covered by one voucher, entry will be made directly on the return of subsistence stores.

See paragraph 2040 for manner of accounting for such stores if not paid for by the receiving officer.

Abstracts.

2160. All articles of subsistence stores received by purchase during the month, whether paid for or not, will be abstracted on the abstract of purchases or transfers of subsistence stores or on the abstract of purchases of subsistence stores, which becomes a voucher to the return of subsistence stores. All transfers should be similarly abstracted on the abstract of purchases or transfers of subsistence stores.

If, however, only one voucher is involved, no matter whether the items thereon be few or many, an abstract will not be used; but the entries will, in such instance, be made directly on the return.

2161. The "Abstract of purchases or transfers of subsistence stores" (Form No. 220) is to be used when the items are too numerous to be entered on the return of subsistence stores; or when, in the case of "purchases," the small "Abstract of purchases of subsistence stores" (Form No. 221) is not adequate. The instructions on these two forms of abstracts are the same.

2162. Over each item of an article purchased, *but not paid for*, the price per pound, etc., as shown by the vouchers, should be entered in red ink; but copies of the unpaid vouchers need not be filed with this abstract.

2163. The *paid* vouchers are filed with the *abstract of disbursements* accompanying the account current.

2164. Vouchers for stores paid for in a month subsequent to that in which purchased, and also certified vouchers for stores purchased and accounted for by another officer, will not be entered on this form by the paying officer but on his abstract of disbursements the month in which payment is made.

2165. Stores obtained by purchase will be abstracted separately from those obtained by transfer; but the "Abstract of purchases or transfers of subsistence stores" (Q. M. C. Form 220) will be used in each instance.

2166. One copy of this abstract will be filed with the return of subsistence stores forwarded to the Quartermaster General, and the other copy will be filed with the retained return of the officer.

2167. Issues made by a quartermaster are abstracted on the "Abstract of ration returns and Class A-1 supplies issued" (Q. M. C. Form 222). The issues are made on ration returns, which are referred to on the abstract but retained by the quartermaster. The commanding officer ordering the issues certifies to the correctness of the abstract. When issues are made, issue slips are prepared by the issuing quartermaster in duplicate, showing articles and quantities drawn. One copy receipted by the officer drawing the stores (or the person authorized by him to receive and receipt for the supplies), is filed by the issuing quartermaster as an office record, the other being given to the receiving officer of the organization. If a company or detachment is detached from a command, the quartermaster will furnish the officer in charge with a "Ration certificate" (Q. M. C. Form 226) showing the date to which the ration account has been settled. This ration certificate is a subvoucher to the aforementioned abstract only when undrawn rations shown on the certificates are issued.

2168. The "Abstract of subsistence stores sold" (Q. M. C. Form 9) is a credit voucher to the return of subsistence stores. It must accompany the account current, but the return of subsistence stores will refer to it as the voucher for sales reported.

2169. An "Abstract of beef cattle and forage" (Q. M. C. Form 225) is used only in the field when beef cattle are being provided. It shows the net yield of beef from cattle slaughtered, number of cattle fed, the amount of forage consumed on each day of the month, and the total cost of forage for the month, and is used as a voucher to the return of subsistence stores.

2170. Forage for beef cattle will not be carried on the return of subsistence stores, but when issues of forage for beef cattle are necessary, they will be made from the stock of forage carried on property account. The amount and cost of forage thus issued will be reported, as provided in the preceding paragraph, in order that the resulting increase in cost of the ration may be determined.

Gains, Loss, and Discrepancies.

2171. If, after taking his monthly inventory, a quartermaster finds that minor shortages exist, through waste, breakage, errors, etc., he is allowed to drop such shortages from his returns on a certificate as prescribed and approved by the commanding officer. Unusual discrepancies, not covered by the above, will be accounted for by survey reports.

The certificate (Q. M. C. Form 234) of the quartermaster will state that he has personally taken an inventory of the subsistence stores under his charge, and that the gains, losses, and discrepancies reported are the actual differences as ascertained by deducting from the total accountability the aggregate of the inventory, issues, sales, transfers, condemnations, and and will be accounted for on his return of subsistence stores for the month of 191...

2172. When the monthly inventory indicates that stores are on hand in excess of the paper balances, the excess will be taken up under the heading "Gains."

Field Record of Quartermaster Supplies.

2173. "Field record of quartermaster supplies" (Q. M. C. Form 268) will be kept as explained in paragraph 3905.

ADMINISTRATIVE EXAMINATION OF PROPERTY RETURNS.

2174. As soon as possible after the receipt of a return by the proper chief of bureau, it will be examined in his office, and the officer making the return will be notified of all errors and irregularities found therein and granted three months to correct them. Suspensions or disallowances will not be made on account of slight informalities which do not affect the validity of a voucher, but the officer's attention may be called to them. Whenever the errors have been corrected or compensation has been made for deficient articles, and the action of the bureau chief is sustained or modified by the Secretary of War, the return will be regarded as settled, and the officer who rendered it will be notified. (A. R. 702, 1913.)

2175. If the necessary corrections in the returns be not made within the prescribed time, the fact will be reported to the Secretary of War. When it shall have been determined that the money value of the property for which an officer has failed to account shall be refunded to the United States, the proper chief of bureau will forward to the Auditor for the War Department a certificate setting forth the condition of the officer's property account, with the statement that it includes all charges made up to its date and not previously certified, and that he has had a reasonable opportunity to be heard and has not been relieved of responsibility. Such certificate, when received, will raise a charge on the books of the Treasury Department against the officer until refundment shall have been made. (A. R. 703, 1913.)

ARTICLE III.

SUPPLIES.

GENERAL PROVISIONS.

2176. All supplies and property of the Quartermaster Corps in use, except that which may be properly dropped as expended, must be covered by authorized memorandum receipts (Q. M. C. Form 227) duly signed by organization commanders or other officers, noncommissioned officers, enlisted men, mechanics, foremen, trainmasters, teamsters, or other employees to whom the property is issued. (A. R. 261, 657, 1089, 1090, 1091, 1091½, 1092, 1913.)

2177. The maximum and minimum quantities of clothing and other quartermaster supplies to be kept on hand and in stock at the various posts and stations of the United States Army are listed in Appendix 3.

2178. It having come to the attention of the department that supplies and materials issued from depots or purchased and supplied to posts for post use are occasionally taken from the posts by organizations going to the Philippines, such practice in future is hereby prohibited. (G. O. 84, W. D., 1904.)

2179. List of Class A supplies and price list showing designated depots or points of supply for posts and stations is published from time to time by the Quartermaster General.

The list of awards showing contractors and prices for Class A supplies during the fiscal year names the designated depots or points of supply of the Quartermaster Corps for the posts and stations of the territorial departments and the independent stations; and contains additional instructions concerning requisitions for such supplies. Two copies of the list of awards are furnished to the quartermaster of each post or independent station, and such number of copies as may be necessary to the quartermaster of each depot.

2180. Whenever information is received that animals or other property belonging to the military service of the United States are unlawfully in the possession of any person not in the military service, the quartermaster or other proper officer will promptly cause proceedings to be instituted and diligently prosecuted before the civil authorities for the recovery of the property; and if the same has been stolen for the arrest, trial, conviction, and due punishment of the offender and his accomplices. (A. R. 689, 1913.)

2181. Upon satisfactory information that such United States property, unlawfully in the possession of any parties, is likely to be taken away, concealed, or otherwise disposed of before the necessary proceedings can be had in the civil tribunals for its recovery, the post or detachment commander will at once cause the same to be seized, and will hold it subject to any legal proceedings that may be instituted by other parties. Persons caught in the act of stealing public property will be summarily arrested by the troops and turned over to the civil authorities for trial. (A. R. 690, 1913.)

2182. When public property has been lost or stolen and the officer responsible therefor has failed to get possession of it by the ordinary means, the post commander may authorize the quartermaster to offer a reward for its recovery, such reward not to exceed one-fifth of the value of the property lost or stolen, and in no case shall it exceed \$50. If the property has been stolen, the reward shall include payment for such information as the claimant possesses in regard to the larceny and recovery of the property as may lead to a conviction of the guilty party. (A. R. 691, 1913.)

2183. An officer in charge of public property in use or in store will endeavor by timely repairs to keep it in serviceable condition. For this purpose the necessary means will be allowed on requisition, and property in store so repaired will be issued. (A. R. 675, 1913.)

2184. The officer in permanent or temporary command of a post or station is responsible for the security of all public property of the command, whether in use or in store, and, although for purposes of periodical accountability to the War Department it may all have been officially receipted for by subordinate officers, the commanding officer is nevertheless responsible and peculiarly liable with them for the strict observance of the regulations in regard to its preservation, use, and issue. He will take care that all storehouses are properly guarded, that only reliable agents are employed, and only trustworthy enlisted men are detailed for duty in them or in connection with property. (A. R. 658, 1913.)

2185. Packages, crates, sacks, etc., in which subsistence stores are furnished to the United States, while in a sense public property, belong in a different class from similar packages in which supplies or stores are packed for transportation and delivery to other branches of the staff.

The packages containing stores and supplies procured by the Subsistence Department (now subsistence stores) procured by the Quartermaster Corps are paid for in the contract price for stores, which are issued or sold to officers and enlisted men. As those to whom the stores are issued or sold are entitled to them as articles of the ration, or as supplies which they have purchased for cash, the ownership in the package passes with the title to its contents.

The case of the quartermaster's stores and supplies is different. Grain is issued, not to officers or enlisted men, but to public animals, or to private horses that are entitled to forage by law or regulations; it is never issued to a person as are rations; and, unless there is an authorized sale, as in the case of forage sold

to an officer, no title to either package or its contents passes from the United States to the owner of the animal or to the officer accountable for him. (Op. J. A. G., Apr. 30, 1908.)

2186. When an officer to whom stores have been forwarded believes them to have miscarried he will promptly inform the issuing and forwarding officers. (A. R. 666, 1913.)

2187. Causes of damage to and the loss and destruction of military property are classified as follows:

1. Unavoidable causes, being those over which the responsible officers have no control, occurring (a) in the ordinary course of service, or (b) as incident to an active campaign.

2. Avoidable causes, being those due to carelessness, willfulness, or neglect. (A. R. 682, 1913.)

2188. Officers responsible for public property will be charged for any damage to or loss or destruction of the same, and the money value will be deducted from their monthly pay, unless they show, to the satisfaction of the Secretary of War, by their own affidavits or by their certificates, supported by one or more affidavits, that the damage, loss, or destruction was occasioned by unavoidable causes and without fault or neglect on their part. (A. R. 683, 1913.)

2189. The expenses necessarily incurred by any action under paragraphs 689 to 691, Army Regulations, 1913, with the exception of attorney's fees, will be paid by the Quartermaster Corps, upon proper vouchers approved by the department commander. Officers will promptly report their action to department headquarters. (A. R. 692, 1913.)

2190. Public property expended in the military service will be accounted for by the certificate of the accountable officer, and property lost or destroyed will be accounted for by the affidavit of the responsible officer, or by his certificate supported by one or more affidavits. These certificates and affidavits will accompany the return covering the period during which the expenditure occurred or the loss or destruction was discovered; but in exceptional cases, when it is impracticable to submit such certificates and affidavits with the return, these delayed vouchers, together with the reasons for not transmitting the same, will be specified upon the return, and they will be forwarded, as soon as practicable, properly numbered and indorsed, to the proper bureau of the War Department. (A. R. 698, 1913.)

2191. The authority conferred upon the Secretary of War by section 4 of the act of Congress approved June 22, 1906, amending section 1661 of the Revised Statutes, to relieve a State or Territory from further accountability for United States property in the hands of its militia that has been lost or destroyed through no fault or neglect, or that has become unserviceable or unsuitable from use in service, extends to property so lost or destroyed or rendered unserviceable or unsuitable prior to the passage of the act cited, and which has not been accounted for otherwise. The provision in said section that the money value of stores lost or destroyed by reason of carelessness or neglect on the part of the militia shall be charged against the allotment of the State or Territory under section 1661 of the Revised Statutes, as amended, applies to losses due to such causes that occurred before the passage of the act of June 22, 1906, as well as to such losses occurring thereafter, provided that the property so lost or destroyed has not been accounted for otherwise. (Cir. 31, W. D., 1907.)

2192. Certificates given for supplies accompanying troops and memorandum receipts given by officers for supplies issued or loaned for their individual use, or for use of the organizations under their command, will be made in the prescribed form, and should any officer, when called upon by the proper authority to produce any of the supplies enumerated therein, fail to do so, or to furnish proper evidence that deficient or damaged supplies have been accounted for as required by regulations, the name of the officer delinquent will be reported to the Secretary of War by the Quartermaster General, and said officer's pay to the extent of the deficiency or damage will be stopped, in conformity with paragraphs 702 and 703, Army Regulations, 1913. The accountable officer may drop from his return the articles deficient, forwarding the memorandum receipt or certificate as a voucher therefor. (A. R. 1092, 1913.)

2193. Field service is defined to be service in mobilization, concentration, instruction, or maneuver camps, as well as service in campaign, in simulated campaign, or on the march.

The complete equipment for field service (equipment "C") consists of engineer, ordnance, signal, medical, and quartermaster property; and is divided into two classes, "A" and "B."

Equipment "A" is the equipment prescribed for use in campaign, in simulated campaign, or on the march. It is limited to the animals and vehicles prescribed in the Tables of Organization, the equipment and clothing worn on the person, and the articles carried on mount, and transported in field, combat, and divisional trains.

Equipment "B" is the equipment which, in addition to equipment "A," is prescribed for the use of troops in mobilization, concentration, instruction, or maneuver camps; and during such pauses in operations against an enemy as permit the better care of troops.

Equipment "C" is the sum of equipments "A" and "B," and therefore includes every article prescribed for field service as hereinbefore defined.

When troops are ordered on field service, instructions will state the letter designation of the equipment to be taken. The instructions will also specify whether mosquito bars and headnets are to form a part of the equipment, and what winter articles, if any, are to be included. The same rule will apply in the issuance of subsequent orders when necessary. Articles distinctively for winter use can be transported as baggage on the march only when transportation in addition to that prescribed in equipment "A" is provided for that purpose. In addition to the allowances prescribed as the field equipments, service coats, cravats, fatigue clothing, and other articles of uniform, extra bedding, and toilet articles may be taken by officers and enlisted men with equipment "B," when authorized in orders directing the movement of troops. (G. O. 85, W. D., 1914.)

2194. The articles and quantities thereof prescribed as the field equipment of all headquarters, organizations, and trains that may form a part of a division are enumerated in Equipment Tables, Q. M. Supplies, 1915, General Orders, No. 39, War Department, 1915, and its amendments.

The equipment for field bakeries is enumerated in paragraph 2679.

The commissary chests, field desks, folding platform scales, paulins, and other articles of field equipment required by quartermasters in charge of depots in the zone of the interior and at bases and on the lines of communications for the care, preservation, and issue of property will be supplied by the Quartermaster Corps, the quantity and character of such property depending upon conditions.

2195. The Quartermaster Corps will issue horse and mule shoes, nails, smith's tools, and materials required for the service, except the forges and tools for field service of cavalry, field artillery, and machine gun platoons. (A. R. 1097, 1913.)

2196. Tent stoves, shields, spark arresters, stovepipe elbows and joints are held in reserve for issue when required. (G. O. 39, W. D., 1915.)

2197. The Young Men's Christian Association having tendered its services for the benefit of troops serving in camp and in the field, all proper facilities for the work of the association will be afforded by commanding officers.

Whenever practicable, and when it does not interfere with drill and instruction or the purposes for which the troops are assembled, suitable sites will be selected and assigned in camps for the tents of the association. In the case of change of camp sites the tentage and equipment of the association will be transported when means are available. The care and police of the tents of the association, and the grounds surrounding them, will also be provided for in the general scheme of police of the camp.

Permission will be given by commanding officers for the duly accredited secretaries of the association to purchase necessary supplies from the Quartermaster Corps in case the supplies are available and can be spared; and when, in the opinion of the commanding officer, the supply of tentage warrants it, shelter of this character will be afforded to the association. (G. O. 39, W. D., 1914.)

2198. Public property will not be used nor will labor hired for the Government be employed for any private purpose whatsoever, except as authorized in these regulations. (A. R. 677, 1913.)

2199. A forage master or wagon master shall not be concerned, directly or indirectly, in any means of transport employed by the United States, or in the purchase or sale of any property procured for or belonging to the United States, except as agent for the Government. (A. R. 1093, 1913.)

2200. Every person who shall furnish supplies of any kind to the Army shall be required to mark and distinguish the same with the name of the contractor furnishing the supplies, in such manner as the Secretary of War may direct; and no supplies of any kind shall be received unless so marked and distinguished. (R. S., 3731.)

2201. All movable public property will, if practicable, be conspicuously branded "U. S." before being used. (A. R. 676, 1913.)

2202. All nonexpendable articles of quartermaster supplies hereafter procured will be marked with the letters "U. S. Q. M. C." in one of the three following sizes, according to the tool or article:

Size 1, with letters $\frac{1}{4}$ inch high.

Size 2, with letters $\frac{1}{2}$ inch high.

Size 3, with letters 1 inch high.

The marking of all tools will be done under the direction of the purchasing officer.

The following will be supplied to posts as a Class A supply:

Q. M. C., 1 inch.

U. S., 1 inch.

Numerals, 1 inch (from 0 to 9, inclusive).

Stencil plates, sets, complete (for field trains).

Rubber stamp, insignia of the Quartermaster Corps, and crescent stencil plate sets.

Quartermasters will make use, until worn out, of the letters and numerals now on hand for marking quartermaster supplies and tools.

Regulations for letters and numerals of the sizes prescribed in the before-mentioned order will not be submitted except to replace similar articles of the kinds and sizes now in use. Supply depots of the Quartermaster Corps will continue the issue of these articles from stock on hand to fill regulations until such stock is exhausted. (G. O. 10, W. D., 1914, and G. O. 25, W. D., 1914.)

2203. In order to facilitate the handling of trunk lockers and to make identification easier when unloading from trains or transports, all trunk lockers issued to Cavalry, Field Artillery, and Infantry regiments, in addition to being marked as prescribed in paragraph 295, Army Regulations, 1913, will be marked with stripes, 4 inches wide, running lengthwise around the middle of each locker, as follows: Red for the first, white for the second, and blue for the third battalion, or squadron, of each regiment. (G. O. 196, W. D., 1910.)

2204. The wagons assigned to the combat trains and to the ration and baggage sections of field trains of organizations will, at all times, have stenciled on both sides of the wagon bed, so as to appear below the spare parts and tools suspended thereon, appropriate legends in black, in characters $\frac{5}{8}$ inches high, similar to the following examples:

"..... Div. Inf. Combat, No."

"..... Div. Inf. Ration, No."

"..... Div. Inf. Baggage, No." respectively.

(P. 4, T. of O., 1914, 2358631—A. G. O., Feb. 16, 1915.)

2205. Identifying numbers in addition to the stenciling prescribed on page 4, Tables of Organization, 1914, will be given to ambulances and escort wagons and will be placed upon the repair and spare parts to be carried therewith, so far as practicable. (G. O. 39, W. D., 1915.)

2206. The articles named in paragraphs 2207 and 2208 hereof are supplied by the Quartermaster Corps for issue to troops, and are considered as expendable under the conditions set forth in the heading of each paragraph.

2207. Lists of articles of supplies of the Quartermaster Corps of minor quality to be expended when worn out by fair wear and tear in the public service when, in the opinion of the commanding officer, they have no material salable value. The certificate of expenditure submitted by the accountable officer and approved by the commanding officer should be supported by a certificate of a disinterested officer that the property has been destroyed in his presence. When, however, any of the articles specified in the following list have, in the opinion of the commanding officer, a salable value, such articles should be submitted to an inspector. Articles ordered destroyed may be broken up and serviceable parts thereof used in making repairs.

Adzes.

Aprons:

Cook's and waiter's.

Rain (ambulance).

Blacksmith's.

Arm rests.

Arresters, lightning.

Atomizers, insect-extermimator.

Augers:

Hollow and adjustable.

Post-hole.

Awls, assorted.

Axes.

Ax shingls.

Bags:

Money.

Nose.

Plumber's, carpet.

Ballers, boat.

Barometers.

Barrels, assorted.

Baskets, assorted.

Basins, assorted.

Baths, blotter.

Beaters, egg.

Bellows, hand, insect powder.

Bells, call, desk.

Belts, lineman's.

Bevels, carpenter's and draftsman's.

Bits, tool.

Blotters, hand.

Blowers, stove.

Blowpipes.

Boards:

Bread.

Clip.

Drain.

Stove.

Boats:

Gravy, china.

Mess.

Cabin.

} Transports and harbor boats only.

Bobs, plumb.

Bollers, cooking (except those with copper bottoms).

Books:

School.

Dictionary.

Boots, rubber hip.

Borers, tap.

Bottles, castor.

Bouncers, saddlers.

Bowls:

Soup, china.

Cabin.

Mess.

Enamel.

Sugar, china.

Wash.

Copying.

} Transports and harbor boats only.

Boxes:

Bread.

Feed.

File.

Letter.

Outlet.

Shoeing.

Wood.

Braces, carpenter's, included in tools, carpenter's, and blacksmith and wheelwright chests.

Breakers, bread and water.

Broilers, assorted.

Brushes:

Artist's.

Casting, steel-wire.

Copying, letter.

Dusting.

Dynamo

File.

Floor.

Flue.

Glue.

Horse.

Kalsomine or whitewash.

Lettering.

Marking.

Paint.

Paste.

Plasterer's.

Roof.

Shellac.

Sink.

Stencil.

Stove.

Tar.

Tube.

Typewriter.

Varnish.

Window.

Buckets:

Ash.

Fire.

Galvanized.

Buttresses, farrier's.

- Calipers.
 Calls, boatswain's.
 Candlesticks.
 Cannisters.
 Cans:
 Ash.
 Oil.
 Sprinkling.
 Caps, cook's.
 Carriages, saddler's tools.
 Carriers, cook's.
 Cases, pillow.
 Chains:
 Bell.
 Cable.
 Coll.
 Hobble.
 Jack.
 Log.
 Measuring.
 Safety, plumber's.
 Chairs:
 Folding, camp.
 Desk.
 Channelers, saddler's.
 Checking tools, saddler's.
 Chips, butter, china (transports and harbor boats only).
 Chisels, assorted.
 Choppers, food.
 Clamps:
 Comalongs.
 Lineman's, assorted.
 Machinist's.
 Marble or slate.
 Pipe.
 Saw.
 Wire.
 Woodworker's.
 Cleaners, assorted.
 Cleavers, meat.
 Climbers, pole.
 Clippers, horse, hand (not machines).
 Clips:
 Board.
 Letter.
 Cloths:
 Copying.
 Dusting.
 Green, felt.
 Sweat and sponge.
 Wiping.
 Colanders.
 Collars, dog.
 Combs:
 Curry.
 Graining.
 Compasses.
 Comports.
 Cookers, porridge.
 Coolers, water.
 Corkscrews.
 Countersinks.
 Covers:
 Mattress (transports and harbor boats).
 Pots.
 Creasers.
- Crimpers.
 Cups:
 Coffee, china (transports and harbor boats).
 Color.
 Custard, china. } Transports and harbor boats.
 Egg china. }
 Enamel.
 Force, plumber's.
 Sponge.
 Curtains:
 Boat.
 Shower bath.
 Curves, drafting.
 Cuspidors (except brass or copper).
 Cutters:
 Biscuit.
 Bolt.
 Cake.
 Clinch.
 Doughnut.
 Emery wheel dresser.
 Expansive bit.
 Gauge, glass.
 Glass, wheel.
 Glass, diamonds, glazier's.
 Grommet setting.
 Gummer.
 Lace.
 Meat.
 Pencil sharpener.
 Pipe.
 Plane.
 Washer.
 Wire.
 Dies, assorted.
 Diggers, post-hole.
 Dippers, enamel-ware.
 Dishes:
 Enamel, assorted. } Transports and harbor
 Meat, china. } boats.
 Pickle, china. }
 Vegetable, china. }
 Soap.
 Dividers, assorted.
 Drainers, assorted.
 Dressers:
 Boxwood.
 Emery.
 Grindstone.
 Drills:
 Bits, assorted.
 Breast.
 Hand.
 Dusters.
 Edgers (edge tools).
 Erasers:
 Blackboard.
 Draftsman's.
 Steel.
 Expanders, tube.
 Extensions, bit.
 Files:
 Document, box.
 Letter, box.
 Mechanics or steel, assorted.
 Shannon or board.
 Shoemaker's.

- Fillers, oil-can.
 Filters:
 Oil.
 Water.
 Flatters.
 Forks:
 Carving. } Transports and harbor boats.
 Flesh. }
 Hay.
 Manure.
 Spading.
 Straining, saddler's.
 Frames:
 Blue-print.
 Hacksaw.
 Holystone.
 Fryers, wire, cook's.
 Fullers, blacksmith's.
 Funnels:
 Enamel-ware.
 Tin, ordinary.
 Gauges, assorted.
 Glimlets.
 Glasses, magnifying.
 Gloves, rubber.
 Gouges.
 Graters, kitchen.
 Griddles.
 Grinders, emery.
 Grindstones, complete.
 Groovers, tinner's, hand.
 Guns, oil.
 Halters, assorted.
 Hammers.
 Handcuffs.
 Hardies.
 Hatchets.
 Headers.
 Hobbles.
 Hods, coal.
 Hoes, assorted.
 Holders:
 Bit.
 Candle.
 Copying or manuscript.
 Dictionaries.
 Die.
 Distress signal.
 Door.
 Pipe.
 Signal, cartom.
 Stake, tinner.
 Toilet paper.
 Tumbler.
 Twine.
 Hoods, boat.
 Hooks (tools):
 Bench.
 Boat.
 Box or case.
 Cant.
 Fire.
 Grass.
 Shave.
 Horses, stitching.
 Hose, assorted.
- Hydrometers.
 Indicators, speed.
 Inkstands or wells, assorted.
 Irons:
 Branding.
 Calking.
 Clinching.
 Firing.
 Pricking.
 Rounding.
 Soldering.
 Waffle.
 Jackets, cook's and waiter's.
 Jacks, wagon.
 Jars:
 Fruit.
 Slop.
 Kettles, tea, enamel-ware.
 Knives:
 Butcher.
 Carving, common } Transports and harbor
 Chopping. } boats.
 Drawing.
 Farrier's.
 Food-chopper.
 Mast.
 Packing.
 Pruning.
 Putty.
 Saddler's.
 Sheath.
 Ladders.
 Ladles:
 Melting.
 Plumber's.
 Soup, enamel-ware.
 Gravy (not silver).
 Lamps, street.
 Lanterns.
 Levels, plumb and spirit.
 Mallets.
 Marking outfits.
 Marlin spikes.
 Mattocks.
 Mauls.
 Measures:
 Tin (not copper bottom).
 Tape.
 Megaphones.
 Mills, paint.
 Mimeographs or duplicators.
 Muzzles, dog.
 Napkins (transports and harbor boats only).
 Nets, fly, horse.
 Nippers:
 Hoof.
 Nail cutting.
 Saddler's.
 Nozzles, hose.
 Oars.
 Oilers, assorted.
 Oilstones.
 Openers, box.
 Padlocks.
 Palms, sailmaker's.
 Pans, assorted (except copper pans).

Parers, hoof.

Pans:

Ruling.

Stylo.

Perforators, Shannon file.

Picks:

Ice.

Mason's.

Pike poles.

Pincers.

Planes.

Plates:

Breakfast, china (transports and harbor boats).

Enamel.

Pls.

Plate, stencil.

Pliers.

Pointers, spoks.

Pokers:

Fire and stove.

Oven.

Pots:

Bean.

Coffee, enamel-ware.

Enamel.

Glue.

Marking.

Mustard, china (transports and harbor boats).

Solder.

Stock.

Tea (other than with copper bottoms).

Watering.

Preservers, life.

Presses, staple.

Prickers, saddler's and sailmaker's.

Primers, gun.

Pritchels.

Pullers, nail.

Pulleys.

Punches (except bond or check).

Racks:

Ax.

Bucket.

Hose.

Pen.

Stamp, revolving.

Towel.

Whip.

Rakes.

Rasps.

Reamers.

Reels:

Chalk-line.

Hose.

Rounders, rain.

Rivet sets.

Rowlocks.

Rules, assorted.

Rulers:

Carpenter's.

Office.

Runners, lead joint.

Saltimeters.

Saucers, china (transports and harbor boats).

Saws, assorted.

Scoops, assorted.

Scrapers:

Boat.

Scrapers—Continued.

Box.

Floor.

Paint.

Plumbers.

Store.

Screw drivers.

Screw plates.

Scythes.

Sets:

Carving (transports and harbor boats).

Nail.

Rivet.

Saw.

Shackles.

Sharpeners:

Knife.

Pencil.

Sheets, bed (transports and harbor boats).

Sickles.

Sieves, flour.

Skillets.

Slates:

Blackboard.

Mimeograph.

School.

Slickers, saddler's.

Snips, tinner's, hand.

Spokeshaves.

Spoons:

Basting. } Transports and harbor boats.
Mustard. }

Sprinklers, lawn.

Squares, carpenter.

Squeezers, lemon.

Squillgees.

Stakes, tinner's.

Stamps:

Numbering.

Saddler's.

Steel.

Stands:

Calendar.

Water-cooler.

Starters, bung.

Steamers, for boilers.

Steels, carving.

Stencils (outfits for marking boxes).

Sticks, measuring.

Stocks and dies.

Stocks, whip.

Stones, whet.

Stools:

Camp.

Mess.

Strainers:

Coffee.

Paint.

Soup and gravy.

Stretchers, wire.

Swages.

Syringes, oil.

Tables:

Camp, folding.

Saddler's, folding.

Tackle, lineman's.

Tampers.

Tanks, oil and assorted.

Tap borers.
 Tapes, measuring, linen.
 Taps.
 Thermometers, except oven.
 Ticklers:
 Office.
 Saddler's.
 Tongs:
 Blacksmith's.
 Farrier's.
 Fire.
 Ice.
 Tools:
 Beading.
 Claw, saddler's.
 Edge.
 Firing.
 Heading.
 Packing.
 Scraping.
 (All belonging to carpenter's, farrier's, and wheelwright's chests.)
 Torches.
 Towels.
 Traps, rat.
 Triangles, draftsman's.
 Triers, grain.
 Trimmers, saddler's.
 Trowels.
 Tubs.
 Turners, cake.
 Vises, pipe.
 Wedges.
 Weeders.
 Weights:
 Hitching.
 Paper.
 Wrenches, assorted.
 Wringers, mop.

KITCHEN UTENSILS.

Bowls, chopping.
 Cleavers.
 Choppers, meat.
 Cutters.
 Dippers.
 Forks:
 Table, assorted (except silver plated).
 Carving.
 Meat.
 Graters.
 Knives:
 Table, assorted (except silver plated).
 Bread.
 Butcher.
 Carving.
 Ladles, soup.
 Openers, can.
 Pans:
 Dish.
 Frying.
 Saws, meat.
 Sieves, flour.
 Skimmers.
 Spoons:
 Table, assorted (except silver plated).
 Basting.
 Mustard.
 Steels, carving.

CAMP AND GARRISON EQUIPAGE.

Arresters, spark.
 Bags:
 Barrack.
 Recruit clothing.
 Surplus kit.
 Bars, mosquito.
 Brassards.
 Cases:
 Color.
 Drum.
 Guidon.
 Pillow.
 Chairs, barrack.
 Color staffs.
 Cots.
 Covers, mattress.
 Halyards.
 Hatchets.
 Headnets, mosquito.
 Pickaxes.
 Poles, tent, all kinds.
 Pouches for music.
 Sacks:
 Bed.
 Pillow.
 Sheets, bed.
 Shovels.
 Slings:
 Bugle.
 Color.
 Drum.
 Spades.
 Staffs, assorted.
 Stamps, company marking.
 Stands, music.
 Sticks:
 • Drum.
 Shoe size.
 Stretchers, shoe.
 Tape, foot measure.
 Tent chains.
 Tent tripods.
 Whistles.

VETERINARY SUPPLIES.

Basins, granite.
 Blades, for dental floats.
 Blowers, powder.
 Bottles, drenching.
 Charts, veterinary.
 Droppers, medicine.
 Funnels, enamel.
 Gloves, rubber.
 Glasses, graduate.
 Holders, needle.
 Hone, oil.
 Knives, hoof, horseshoe's.
 Mallets, rawhide.
 Needle holders.
 Needles:
 Seton.
 Suture.
 Operating hood.
 Rasps, tooth.
 Razors.

- Buffers.
- Bulbs for gasoline furnace.
- Bumpers, rubber.
- Bunting.
- Burlap.
- Burners, lamp, street lamp and gas.
- Burns, assorted.
- Bushings, assorted.
- Buttons:
 - Assorted, for vehicles.
 - Door.
 - Push.
- Buzzers.
- Cable, electric-light.
- Cable to connect carbon holders.
- Calcium chloride.
- Calendars:
 - Desk.
 - Pad.
- Calks, toe.
- Candles.
- Canopies, wall and ceiling.
- Canvas.
- Caps:
 - Brass. (See Fittings.)
 - Galvanized iron. (See Fittings.)
 - Hydrant. (See Fittings.)
 - Iron. (See Fittings.)
- Carbons, electric.
- Cards:
 - Index.
 - Record, etc.
- Cardboard.
- Cases, fuse.
- Casters, furniture, etc.
- Castings, range, stove, heaters, etc.
- Catches, door, cupboard, transom, etc.
- Cement, all kinds.
- Centers, neck yoke.
- Chains, assorted, except measuring chains.
- Chalk.
- Chalk line.
- Charcoal.
- Charge, fire extinguisher.
- Charts, assorted.
- Checks, door.
- Chimneys, lamp, assorted.
- Chucks, assorted.
- Cinchas.
- Clamps:
 - Basin.
 - Belting.
 - Hose.
- Clasps, assorted.
- Clay, fire.
- Cleats.
- Clevises, wagon, etc.
- Clips:
 - Board.
 - Harness and wagon.
 - Letter.
 - Spring.
- Closets, water:
 - Complete, when installed as permanent fixtures.
 - Repair parts for.
- Cloth.
- Clothespins.
- Cloths:
 - Buffer.
 - Copying.
 - Dusting.
 - Mimeograph.
 - Neostyle.
 - Sweat or sponge.
- Clusters, electric, when installed.
- Cocks, assorted (see Bibbs), and repair parts.
- Coffins.
- Coils, spark.
- Collars:
 - Stovepipe.
 - Harness.
- Columns, water.
- Compound, all kinds.
- Composition, seam.
- Compressors, repair parts.
- Connections, assorted.
- Copper.
- Coppers, soldering.
- Cords, assorted.
- Cotters, assorted.
- Cotton, calking.
- Couplings, assorted.
- Covering, pipe.
- Covers:
 - Barrel.
 - Canvas oven.
 - For pots and kettles.
 - Trough.
- Crayons.
- Crocks.
- Crosses. (See Fittings, pipe.)
- Cross arms.
- Crossovers.
- Crowns, bridle.
- Cruppers.
- Cups:
 - Leather.
 - Grease, drip and oil.
 - Soil.
 - Sponge.
- Curtains, sets.
- Cushions, seat.
- Cut-outs.
- Dampers, stovepipe.
- Dashboards.
- Daters, rubber.
- Dees, assorted.
- Deflectors.
- Denim.
- Dials, clock.
- Diaphragms.
- Disks, valve.
- Disinfectant.
- Dogs, cam.
- Doubletrees.
- Drains, boat and floor.
- Dressing, assorted.
- Drier, Japan and patent.
- Duck, cotton and rubber.
- Dust, emery.
- Dynamos, repair parts for.
- Eccentrics for cocks.

Elbows, assorted.
 Electroliers.
 Electrolite.
 Electrosluic.
 Ella.
 Emery, powdered.
 Enamel, stove.
 Engine, repair parts for.
 Envelopes.
 Erasers, rubber.
 Erasing fluid.
 Excoelsior.
 Exterminators, insect.
 Eyelets.
 Eyes, bolt, etc.
 Fasteners, assorted.
 Fancets.
 Feeders, salt, roto.
 Fellos, assorted.
 Felt.
 Fenders.
 Ferrules.
 Fids.
 Files, general order and special order.
 Fillers, book.
 Filter, material.
 Finish, hard oil.
 Fittings, pipe and assorted.
 Fixtures:
 Assorted.
 Ceiling.
 Grindstone.
 Shower bath.
 Flags:
 Advertising, recruiting.
 Other special flags.
 Flagpoles, recruiting.
 Flagstaffs, when erected.
 Flanges.
 Floates, for flush tanks.
 Flues, assorted.
 Fine stoppers.
 Folders, paper.
 Founts, lamp and lantern.
 Frames, assorted.
 Fringe.
 Fronts, bridle.
 Furnaces, repair parts for.
 Furniture, office, repair parts for.
 Fuses, assorted.
 Galleries, chimney.
 Gaskets.
 Gasoline, except when used as fuel.
 Gates:
 Molasses.
 Wagon.
 Gauge, glasses.
 Gauges, repair parts for.
 Girths, saddle.
 Glass, window.
 Glasses:
 Ambulance.
 Gauge, boiler.
 Oil-cup.
 Port-hole.
 Wagon-lamp.

Globes:
 Arc-lamp.
 Lamps.
 Lantern.
 Marine-lamp.
 Street-lamp.
 Glue.
 Glycerine.
 Gold Dust.
 Gold leaf.
 Goosenecks.
 Governors, pump.
 Graphite.
 Grate bars.
 Grate-bar washer supports.
 Grates, assorted.
 Grease, assorted.
 Grenades, hand.
 Grips, wire.
 Grommets.
 Guards:
 Lamp, wire.
 Tent.
 Hair, assorted.
 Hames, assorted.
 Handles, all kinds.
 Hangers, assorted.
 Hasps and staples.
 Head rakers.
 Heads, shower.
 Heaters, feed water, repair parts for.
 Heating apparatus, repair parts for.
 Hectograph compound.
 Hinges, all kinds.
 Hoes.
 Holders, lamp.
 Holystones.
 Hoods, forage, range and arc lamp.
 Hooks and eyes.
 Hooks and staples.
 Hooks, assorted.
 Hoops, barrel.
 Hounds, wagon.
 Housings, harness.
 Hubs, wagon.
 Hydrants, when installed.
 Injectors, repair parts for.
 Ink.
 Insecticide.
 Inspirators, repair parts for, when installed.
 Insulators.
 Iron, assorted.
 Ironers, parts of.
 Irons, wagon.
 Jars, battery.
 Jaws, assorted.
 Joints, pipe.
 Jute.
 Kegs, assorted.
 Kingbolts.
 Knobs, assorted.
 Labels.
 Lacing, belt.
 Lacquer.
 Lamps, Army, repair parts for.
 Lampblack.
 Lashes, whip.

- Latches.
- Latrines, when permanently installed.
- Lavatories, when permanently installed.
- Lead, sheet and caking.
- Leads:
 - Pencil (refills).
 - Sounding.
- Leather, assorted.
- Levers for pumps.
- Levers, brake.
- Lifts, sash and transom.
- Lifters, stove.
- Lime.
- Lime, chloride.
- Linchpins.
- Lines:
 - Chalk.
 - Lacing.
 - Lead.
 - Log.
 - Other lines.
- Links, assorted.
- Linings, range.
- Linoleum.
- Litharge.
- Lock poles.
- Locks, assorted, except padlocks.
- Loops and rings.
- Lubricators.
- Lubricating compound.
- Lumber.
- Lye.
- Magnesia.
- Magnets.
- Mangles, parts of.
- Mantles, gas.
- Maps, wall.
- Marline.
- Martingales.
- Mashers, potato.
- Matches.
- Mats.
- Matting.
- Medicines, dog and horse.
- Menders, hose.
- Metal.
- Mica.
- Mineral oil, except when used as fuel.
- Mixture, paraffin.
- Mops.
- Moss.
- Mucilage.
- Nails, assorted.
- Needles, assorted, except veterinary, seton and suture.
- Nipples, pipe.
- Nuts, assorted.
- Oakum.
- Oil board, mimeograph.
- Oil, all kinds, except mineral and crude when used for fuel or lighting.
- Oilcloth.
- Ornaments, harness.
- Overflows.
- Packing, assorted.
- Pads, desk and assorted.
- Paints.
- Palms, assorted.
- Paper, assorted (stationery, etc.).
- Paraffin.
- Parts, for repairs (all kinds).
- Paste, assorted.
- Patches, curtain.
- Pearline.
- Pencils, assorted.
- Penholders.
- Pendants.
- Pens, assorted.
- Pickets, fence.
- Pins, assorted.
- Pipe, assorted.
- Pipes, assorted (blow, hose, etc.).
- Piston rods.
- Pitch, coal.
- Pitchers, water, porcelain, glass, or china.
- Plaster of Paris.
- Platens, typewriting.
- Plates:
 - Floor and step.
 - Wagon.
- Plugs, assorted.
- Plum soil.
- Plungers, pump.
- Points, assorted.
- Poles, assorted.
- Polish, assorted.
- Posts, fence.
- Potash.
- Pounce.
- Powder, insect, washing, and polishing.
- Protectors, pencil-point.
- Pulls, door, etc.
- Pumice.
- Pushes, floor.
- Putty.
- Radiators, repair parts for.
- Ranges, repair parts for.
- Ratchets, brake.
- Receptacles (reservoirs) mucilage.
- Reducers.
- Reins, harness.
- Reflectors, lamp.
- Regulators, pressure, repair parts for.
- Remover, paint or varnish.
- Renewals, battery.
- Resin.
- Ribbons, typewriter and adding machine.
- Ring, harness, etc., assorted.
- Risers, seat.
- Rivets and burrs.
- Rivets.
- Rockets, distress.
- Rods, wagon.
- Rollers, assorted.
- Rope.
- Rosettes, harness and ceiling.
- Rosh (resin).
- Rottenstone.
- Rowlocks.
- Rubber, assorted.
- Runners, sleigh and wagon.
- Sal ammoniac.
- Sal soda.
- Salt.
- Sapallo.
- Savogan.

- Sawdust.
 Screw eyes.
 Screws:
 Lag or coach.
 Lamp.
 Machine.
 Thumb.
 Wood.
 Sealers, envelope.
 Seals, adhesive or wax.
 Seats, assorted.
 Shackles, screw
 Shades:
 Lamp.
 Window.
 Shafting.
 Shafts, wagon, etc.
 Shades, window, when installed.
 Shakers, grate and stove.
 Shellac.
 Shields, buckle and erasing.
 Shoes:
 Brake.
 Horse and mule.
 Pipe, down spout.
 Sides, wagon.
 Signals, distress.
 Silk:
 Mimeograph and neostyle.
 Sewing.
 Singletrees, wagon.
 Skains, wagon.
 Skins:
 Buck.
 Chamois.
 Sheep.
 Slabs, basin.
 Slate, roofing.
 Slates, school.
 Slat, ambulance top.
 Slides, assorted.
 Snaps, assorted.
 Snaths, scythe.
 Soap, assorted.
 Socket, assorted.
 Soda.
 Soil, plumber's.
 Solder.
 Spanners, assorted.
 Specter.
 Spikes.
 Splices, trace.
 Spokes, wheel.
 Sponges.
 Spots, harness.
 Spouts, oil-can.
 Sprayers, insecticide.
 Spreaders, lamp.
 Stamps, rubber and rubber dating.
 Stamps, postage (for registry purposes only).
 Squares, bridle and halter.
 Staples and burrs.
 Staples, assorted.
 Starch.
 Stationery.
 Stays:
 Chain.
 Winker.
 Steel, assorted.
 Stems, fuller, with balls.
 Steps, wagon.
 Sterilizers, repair parts for.
 Sticks, assorted.
 Stirrups.
 Stocks, wood.
 Stones:
 Emery.
 Grind.
 Oil.
 Rotten.
 Scythe.
 Stoppers:
 Basin and bath.
 Flue.
 Stops:
 Door.
 Waste, etc.
 Stovepipe.
 Straps:
 Calking.
 Harness.
 Hose.
 Pipe.
 Strings, hame.
 Sulphur.
 Surcingle.
 Swabs, cotton, etc.
 Switches.
 Swivels.
 Tacks.
 Tags.
 Tallow.
 Tanks, assorted.
 Tape, except measuring.
 Taps, assorted.
 Tar.
 Tees.
 Tees and ells.
 Test plugs.
 Thimbles:
 Saddler's.
 Stovepipe.
 Thinner, anticorrosive.
 Thread.
 Tickets, street car, bridge, etc.
 Ticking.
 Tin.
 Tires.
 Toggles.
 Toilet paper.
 Tongues, wagon.
 Traces.
 Traps, lead.
 Trees:
 Double.
 Single.
 Whiffle.
 Tripods, lamp-shade.
 Trimmings, bathroom, engine, and boiler.
 Troughs, eave.
 Tubes, boiler, etc.
 Tubing.
 Tugs, harness.
 Tumblers.
 Turnbuckles.
 Turns, cupboard.

Turpentine.
 Tuyere irons.
 Twins.
 Urinals, repair parts for.
 Unions.
 Valves, assorted.
 Varnish.
 Vaseline.
 Ventilators, repair parts for.
 Ventilators and bases for.
 Wedding, cotton.
 Washers, assorted.
 Waste, cotton.
 Wax.
 Webbing, assorted.
 Wheels, assorted.
 Whetstones.
 Whips.
 Whiting.
 Wicking.
 Wicks.
 Wire.
 Wool, mineral.
 Yokes, neck.
 Zinc, battery and sheet.

CAMP AND GARRISON EQUIPAGE.

Beadsteads, parts for.
 Brackets, flagpole.
 Brooms, corn.
 Brushes, scrubbing.
 Cords and tassels for colors.
 Covers, cot.
 Flags:
 Advertising.
 Post.

Flags—Continued.
 Recruiting.
 Storm
 Handles:
 Ax.
 Hatchet.
 Pickax.
 Shovel and spade.
 Lockers, parts for.
 Naphthaline.
 Oil, neat's-foot.
 Paint for bedsteads.
 Pins, tent.
 Rings, national color and standard.
 Staffs, color, parts for.
 Sticks, drum.
 Stovepipe, tent.
 Tent parts.
 Trumpet crooks and mouthpieces.

VETERINARY SUPPLIES.

Bandages.
 Bottles, medicine.
 Boxes, tin, ointment.
 Capsules.
 Corks.
 Cotton, absorbent.
 Gauze, antiseptic.
 Labels.
 Oakum.
 Plaster, adhesive.
 Silk for ligatures.
 Soap, castile.
 Sponges.
 Veterinary medicines.

And such other supplies of the Quartermaster Corps of minor value which are consumed in the maintenance and upkeep of the public service. Also such articles as are not listed herein which become permanent fixtures to public buildings, machinery, etc. These and all other articles listed in this paragraph to be expended by the accountable officer only when issued to troops or for repairs and when installed as permanent fixtures.

Items of bedding for animals, bedding for enlisted men, fuel, gasoline, crude oil, and mineral oil when used as fuel or for lighting purposes are not included in the articles in this paragraph for the reason that the issue of these articles is directed and allowances fixed in Army Regulations or by authority of department commanders.

Any item listed herein under any class will be subject to same action if appearing on property account under a different class.

2209. Empty barrels, boxes, crates, and other packages, together with metal turnings, scrap metals, ground bone, and other waste products which accumulate at arsenals, depots, and military posts, which are unsuitable for the public service, will be disposed of in the manner prescribed for property condemned and ordered sold in paragraph 680, Army Regulations, 1913. (A. R. 679, 1913.)

Whenever awards are made by the responsible officers providing for the disposition of such waste products by sale, a report will be made to the head of the staff department to which the property pertains, giving in detail the kinds and quantities of stores sold and their selling prices. (Cir. 17, W. D., 1908.)

Hides and tallow not required for public use will be carefully preserved and sold as may be convenient, in the manner prescribed above. They will be accounted for as prescribed in paragraph 2169.

2210. All packages of supplies, and particularly sales articles, should be examined frequently to prevent the substitution of dummies.

2211. When it is impracticable for an officer to personally superintend his issues—as may be the case with one charged with disbursements or the care of depots—he should choose with great caution the agent to whom he intrusts the duty. (A. R. 673, 1913.)

2212. Issues of supplies by the Quartermaster Corps which, under laws or competent orders, are to be replaced in cash, or in kind, by another bureau or department are known as reimbursement issues. Reimbursement of the appropriations for the Quartermaster Corps which are affected by the transaction is made in the manner indicated in paragraph 2339 for settling the accounts.

2213. Issues made without charge to individuals or organizations of the Army are known as gratuitous issues. Such, for example, are the issues of articles of band uniform under A. R. 1187 of 1913; of clothing

in the special cases named in A. R. 1167, 1168, 1172, 1173, and 1455; of toilet articles as prescribed in A. R. 1216 to 1218; and the replacement, under competent orders, of any supplies of which there is an established allowance, such as forage, rations, etc., which, after issue to an organization, are duly found to have been lost or destroyed through unavoidable circumstances. Such issues of rations can not be made until the action prescribed in paragraph 2323 has been taken.

2214. Grain, hay, straw, and coal when received will be carefully weighed. Wood will be carefully piled and measured.

2215. Every officer accountable for fuel, forage, and straw, at the end of each quarter and also when transferring to a successor, will verify by actual weight or measurement the quantities on hand. In case of transfer the verification will be made in the presence of the receiving officer.

In the case of coal, the quarterly inventory should be based upon cubical contents of bins (actual weighing of the coal not being required). Amounts in various bins will be listed in the certificate of the officer making the inventory.

2216. The use of public property, even if surplus, is prohibited unless it has been regularly issued. (Cir. 5, A. G. O., 1883.)

2217. The following opinion of the Judge Advocate General, which has been approved by the Secretary of War, is published to the Army for the information and guidance of all concerned:

WAR DEPARTMENT,
JUDGE ADVOCATE GENERAL'S OFFICE,
October 1, 1913.

TO THE SECRETARY OF WAR:

1. The views of this office are desired as to the authority of the Secretary of War "to loan articles of equipment, camp and garrison equipage, Army supplies, etc., to private individuals, or to State or municipal authorities on occasions of public ceremony, parades, etc., of national or local character."

2. The views and practice of the War Department in the matter of loaning personal property of the Government are stated in the Digest of Opinions of the Judge Advocates General (ed. 1912, p. 908, par. IC), as follows:

"Requests for the loan of tents, flags, and other public property under the control of the War Department have, as a rule, been denied on the ground that the Secretary of War had no authority to loan public property under his control unless authorized to do so by resolution or act of Congress. While there have been instances in which dredges and other public property used for the improvement of navigation have been loaned under authority of the War Department, the practice has been, with few exceptions, in accordance with the view that in the absence of authority from Congress, the Secretary of War can not legally loan personal property of the Government."

It was accordingly held in an opinion of this office dated July 19, 1895 (C. 1561), that "in the absence of authority from Congress, the Secretary of War" had no authority to loan a Government ambulance to the National Guard of a State for use on a practice march.

3. Under the authority to dispose of and prescribe regulations "respecting the territory or other property belonging to the United States" (Constitution, Art. IV, sec. 3), Congress has made elaborate provisions for the care and accountability of public property, and it would be contrary to the purpose of these provisions for the department, without authority of law, to loan public property to private individuals or local or municipal authorities, thus committing the custody and care of the property to others than authorized by law.

(Bull. 32, W. D., 1913.)

2218. The clothing, arms, military outfits, and accouterments furnished by the United States to any soldier shall not be sold, bartered, exchanged, pledged, loaned, or given away; and the possession of any such property by any person not a soldier or officer of the United States shall be prima facie evidence of such sale, barter, exchange, pledge, loan, or gift. Such property may be seized and taken from any person, not a soldier or officer of the United States, by any officer, civil or military, of the United States, and shall, thereupon, be delivered to any quartermaster or other officer authorized to receive the same. (R. 8. 1242.)

2219. Inspectors general will, from time to time, designate the articles which, in their opinion, should be procured and kept for sale by the Quartermaster Corps to officers and enlisted men while in garrison or permanent camps and while in temporary camps or on active campaign. These recommendations will be submitted to the Secretary of War for his action. (A. R. 885, 1913.)

2220. Civilians employed with the Army at remote posts or stations, where it is impossible to procure at reasonable rates such articles of clothing and other quartermaster supplies (except uniforms and subsistence stores) as they may need for their health and comfort, may be allowed to purchase same from the Quartermaster Corps in limited quantities for their own use, for cash at cost prices, with 10 per cent added to cover transportation. Such sales will, however, be made only upon the written approval of the commanding officer setting forth the necessity for such action, this authority to be filed with the return of the officer making such sales. Subsistence stores may be sold as prescribed in paragraph 1245, Army Regulations, 1913. (A. R. 1055, 1913, as changed by C. A. R. 41, 1916.)

2221. Punishment for embezzlement, misappropriation, etc., of clothing and equipage, etc. (A. W. 94.)

2222. The exercise by the President of his power to call the Organized Militia into the service of the United States, or to raise volunteers, authorizes the chiefs of the supply departments of the Army to equip and supply said forces in the manner authorized by the Army and Field Service Regulations, limited only by available appropriations. (A. R. 741, 1913.)

CLASSIFICATION.

2223. For the purpose of the system of procurement of quartermaster supplies, they are classified under letter designations A, A-1, B, C, and D, respectively, which collectively include supplies of every kind furnished by the Quartermaster Corps. The supplies included under the several classifications named are as follows:

All supplies required for the subsistence, use, and equipment of troops in the field and in garrison, for the purchase of which in the opinion of the Quartermaster General apportionments of funds to the several territorial departments, depots of the Quartermaster Corps, stations, or other military commands can be made, are, for the purposes of administration and accounting, subdivided into *Class A-1 supplies*, which consist of subsistence stores as defined in paragraph 1195, Army Regulations, 1913, and *Class A supplies*, which include the remainder.

Class B includes all supplies required, as per annual estimates, for—

Repairs to public buildings, including furniture in officers' quarters and messes, window screens, screen doors, storm doors and sash, refrigerators, wall lockers, electric-bell systems, heating stoves, ranges, cooking stoves, steam-cooking systems, ovens and equipment pertaining to post and field bakeries, field ranges, and equipment therefor; and for repairs to the following within the building, viz, plumbing, lighting systems and fixtures, steam, hot-water or hot-air heating apparatus, and elevators.

Repairs to and maintenance of lighting and heating systems exterior to buildings, including central plants pertaining thereto, ice and refrigerating plants.

Repairs to and maintenance of sewer systems, including purification plants, crematories, and water systems, including reservoirs and pumping plants.

Repairs to roads, walks, wharves, drainage, and improvement of grounds.

Repairs to flagstaffs, picket lines, corral and reservation fences, other fences, and shooting galleries and ranges.

Class C includes the articles of clothing authorized by the Secretary of War to be issued to enlisted men and charged against the established clothing allowance, the authorized extra or special issues thereof not charged, and for authorized sales.

Class D includes all other supplies.

2224. The list of Class A-1 supplies ("Specifications for subsistence stores," Q. M. C. Form 120) is filed as Appendix 4.

Class C supplies are given in the War Department annual clothing order.

All supplies furnished the Army by the Quartermaster Corps are procured from funds appropriated therefor annually by act of Congress entitled "An act making appropriation for the support of the Army," etc., generally referred to as the "Army appropriation act." The analysis of the Army appropriation act is made in the office of the Quartermaster General and published from time to time.

Such act, as will be seen from the analysis of it, shows that, in time of peace, the sums of money set apart for the Quartermaster Corps are definite as to amounts, period, and purpose for which appropriated, hence it is necessary that the cost of any article of supplies be charged in each instance to such item of the appropriation as is indicated by the wording of that act and the use for which the article is required. It further follows that it is imperatively necessary to avoid excessive expenditures and consequent deficiencies. To this end apportionments and allotments of definite amounts, for specified periods and purposes, are made to department and other quartermasters concerned, based upon which, and within the limits of the apportionments and allotments so made, funds and supplies are procured on estimates and requisitions in conformity with regulations and instructions. It therefore becomes the duty of quartermasters to whom apportionments and allotments are made to so manage the business of the Quartermaster Corps as not to exceed them "except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment."

REQUISITIONS IN GENERAL.

2225. A requisition is an authoritative demand or request for necessities. If made on inhabitants of an invaded territory, the term "requisition" is used in the technical sense of a "demand." In connection with "Requisitions in an enemy country" see paragraph 759.

2226. Requisitions submitted by a quartermaster are regular and special. Regular requisitions are those submitted at prescribed periodical intervals. All other requisitions are special. The former provide for needs which, based upon fixed allowances or a known consumption, can be determined beforehand. The latter are used when it becomes necessary to request such supplies at irregular intervals as, for example, in providing for an increase in the size of a command, or when for other reason it is impracticable to request supplies at regular intervals.

2227. Requisitions for supplies will be prepared strictly in accordance with the classifications defined in paragraph 2223, and will be submitted on prescribed forms named below. Except where otherwise indicated below these forms are used by quartermasters in submitting requisitions.

Q. M. C. Form 160. This is a *general* form of requisition in that it is used for all supplies except those for which a special blank is provided. Extra sheets are known as Q. M. C. Form 160s.

Q. M. C. Form 162—Special requisition for public animals.

Q. M. C. Form 165—Individual clothing slip, and Q. M. C. Form 165a—Individual clothing slip (extra sheet for Alaska). These forms are used by soldier in making request to organization commander for clothing, and by organization commander in making requisition upon the quartermaster for individual issues of clothing. For requisitions by organization commanders for clothing in bulk, see Q. M. C. Forms 213 and 213a hereinafter mentioned.

Q. M. C. Form 166—Requisition for tableware and kitchen utensils. This form is used by organizations and submitted to quartermaster at post. When, however, a quartermaster makes a requisition for such supplies, he uses Q. M. C. Form 160.

Q. M. C. Form 168—Monthly requisition for subsistence stores. This form is used by the quartermaster. Rations required for regiments or other independent organizations are obtained from the quartermaster on Q. M. C. Form 223—Ration return. Requests to the quartermaster, by officers and enlisted men, for exceptional articles of subsistence stores are made on Q. M. C. Form 167.

Q. M. C. Form 176—Requisition. This form is used by organizations in making requisitions upon the quartermaster for the allowance of corn brooms, scrubbing brushes, mops, Sapolio, and concentrated lye prescribed in A. R. 1181, and 1183 of 1913, and for stove polish. It may also be used by a company commander to obtain the articles issued gratuitously to each recruit upon his first enlistment. (A. R. 1217, 1913.)

Q. M. C. Form 204—Requisition for stationery. This form is used in making requisitions upon the quartermaster for stationery for any military purpose, as prescribed in A. R. 1062-1065, 1913.

Q. M. C. Form 211a—Requisition for fuel and bedding. This form is used by the quartermaster of a regiment (or lesser unit) in making requisitions upon the camp quartermaster (or quartermaster of base depot) for authorized allowances of fuel for cooking and heating purposes and for incinerators and kitchen pits, and for bedding for enlisted men.

Q. M. C. Form 213—Requisition for clothing (in bulk) and Q. M. C. Form 213a—Requisition for clothing (in bulk) (extra sheet for Alaska). These forms are used by organization commanders in making requisitions upon the quartermaster for clothing in bulk. They may also be used as a special requisition by a quartermaster where suitable. For requisitions, by organization commanders, for clothing for individual issues, see Q. M. C. Forms 165 and 165a aforementioned.

Q. M. C. Form 218—Requisition for forage. This form is used by organizations and officers in making requisition upon the quartermaster for forage (including bedding, vinegar, and rock salt) for public and private animals.

Q. M. C. Form 218a—Special substitution forage requisition. This form is used when substituted forage is required, and is prepared and submitted in the same manner as the regular form of forage requisition. (Q. M. C. Form 218.)

Q. M. C. Form 223—Ration return. This form is used by organization and detachment commanders in making requisitions upon the quartermaster for rations and the extra issues (except vinegar and rock salt for public animals) pertaining thereto prescribed in Army Regulations.

Q. M. C. Form 228—Requisition for supplies for issue, under A. R. 1216, 1913, to general prisoners. This form is used by the officer in charge of prisoners in making requisition upon the quartermaster.

Q. M. C. Form 241—Requisition for supplies in an enemy's country. This form is used in the theater of operations, and only when authorized in orders of the commander of the field forces. Such requisitions are enforced by detachments commanded by a commissioned officer.

2223. General depots for the collection, manufacture, and preservation of quartermaster stores, until required for distribution, are under the immediate control of the Quartermaster General. (A. R. 1002, 1913.)

2229. The Quartermaster General will announce from time to time the depots from which requisitions for quartermaster supplies—issuable under Army Regulations—will be filled.

The commanding officers of the depots so designated will fill, as soon as possible after their receipt, all requisitions approved by competent authority. (A. R. 1003, 1913.)

2230. Department commanders will take final action on all requisitions for supplies furnished by the Quartermaster Corps issuable under Army Regulations or general orders and send them for supply to the depots designated by the Quartermaster General. (A. R. 1004, 1913.)

It should be noted that requisitions for Class D supplies and Class IV services must be forwarded to the Quartermaster General for action.

2231. Requisitions for quartermaster supplies not covered by Army Regulations or general orders will be forwarded to the Quartermaster General for his action. (A. R. 1005, 1913.)

2232. The master of a vessel of the harbor boat service shall make all requisition for supplies, material and stores of any kind needed by all departments on board, careful lists of the same being submitted to the quartermaster in charge. He shall require for only such supplies, etc., as are absolutely necessary for the proper and satisfactory operation of his vessel in the most economical manner possible. The ordinary requisitions for repairs must contain no request for alterations or new work to any part of the structure of the vessel, but all requests or suggestions for this character of work must be submitted in a separate letter from the master to the quartermaster in charge, who in turn, if approved, will forward same with his indorsement stating reasons therefor, showing the necessity and advantages of the changes. Replacing necessary fixtures (worn out) by new, will be classed as repairs.

2233. Should supplies or rations for the detachment of enlisted men on duty on United States Army mine planters and cable steamers be required at any time while the vessel is away from its own station, the supplies will be obtained on regular requisition and rations on ration return at any convenient post.

The quartermaster upon whom such requests are made will issue the rations and furnish such of the other supplies as may be on hand and invoice the latter to the quartermaster of the vessel making the requisition. The quartermaster of the mine planter or cable steamer, as the case may be, upon receipt of invoice covering the supplies will make proper charges in his allotment account.

2234. Should the allotment to the mine planter or the cable steamer be exhausted, when requisitions referred to in paragraph 2233 are submitted, the quartermaster of the vessel concerned will, immediately upon receipt of invoice covering the supplies, inform the department quartermaster of the cost of same, with statement as to the necessity for the supplies, and request that an additional allotment in the amount of the cost of the supplies be made to the post from which the supplies were received.

2235. Each requisition for supplies submitted will bear the number of the post or station from which it originates, followed by a serial number for the requisition without regard to the class of supplies covered by the requisition. The serial number will begin with No. 1 for each fiscal year. The post and serial number as written will form a combined distinctive, identifying number which will be referred to in all matters pertaining to the requisition.

A separate requisition, complete in itself, will be made for each class of supplies or services and for each of the designated depots or points of supply. Separate requisitions as to appropriations will not be required, but articles will be listed alphabetically under appropriations from which purchased, and the item of the appropriation to which chargeable will be noted in the column of remarks opposite the entry of the article, except that articles of veterinary supplies, dressings, etc., and tableware and kitchen utensils will be grouped alphabetically under the appropriation from which supplied under the respective heads "Veterinary medicines" and "Tableware and kitchen utensils;" and "Clothing and camp and garrison equipage" will be grouped alphabetically and totaled separately under the appropriation, "Supplies, services, and transportation, Quartermaster Corps," following other articles of that appropriation, under the subheading "Camp and garrison equipage."

2236. If quantities of any article are required under several item numbers only one entry of the article in alphabetic order is required under an appropriation, the quantities thereof under each number being indicated opposite the articles in column of remarks.

2237. Requisitions for Classes A, A-1, B, and C supplies will be prepared and submitted as follows:

For Class A supplies.—(a) In quadruplicate at posts and stations to which allotments are made. Three copies will be forwarded through proper channels to the department or other quartermaster from whom allotments are received at least 30 days prior to the beginning of the quarter for which the supplies are required and one retained.

(b) In duplicate at independent stations. One copy will be forwarded through commanding officer to the designated supply point at least 30 days prior to the beginning of the quarter for which the supplies are required and one retained.

For Class A-1 supplies (subsistence stores).—(c) In duplicate, on Q. M. C. Form 166 and in compliance with instructions thereon; one copy will be forwarded through proper channels to the department quartermaster and one retained. Requisitions for perishable stores will be forwarded monthly on or before the third day of the month, as per instructions on the form; those for other subsistence stores will be forwarded on or before the third day of each quarter, as per instructions on the form.

For Class B supplies.—(d) When supplies of this class can be purchased locally or in near-by markets to the advantage of the Government and there be a sufficient unobligated balance of the allotment made to cover cost of this class of supplies such purchases may, with the approval of the post commander, be made, except that when supplies of this class are included in lists of awards covering annual contracts, they should be obtained by requisition on the depot designated therein. The schedule of awards does not list any Class B supplies as such, but certain of Class A supplies therein listed are manifestly applicable for Class B purposes.

(e) Where it is found that articles of this class can not be purchased locally to advantage, or are included in list of awards covering annual contracts, they should be procured from the depot of the Quartermaster Corps designated as the point of supply for Class A supplies upon requisitions prepared in the manner prescribed for Class A supplies.

For Class C supplies.—(f) In triplicate at posts and stations to which allotments are made. Two copies will be forwarded through proper channels to department quartermaster and one retained.

(g) In duplicate at independent stations. One copy will be forwarded through commanding officer to the designated supply point and one copy retained.

(h) Requisitions for Class C supplies will be submitted quarterly, as directed in paragraph 1147, Army Regulations, 1913.

For Class D supplies.—(i) In triplicate by all posts and stations subordinate to department or other quartermasters. Two copies will be forwarded through proper channels to the office having jurisdiction over the stations submitting the requisitions, which office will make recommendations and forward both copies of the requisition to the Quartermaster General for final action. One copy of the requisition will be retained by the post or station making the same.

In triplicate by all independent posts or stations. Two copies will be forwarded through the post or station commander to the Quartermaster General for final action, one copy being retained by the post or station making same.

Jeffersonville, Ind., has been designated as the point of supply for bake ovens and articles of bakery equipment called for on Class D requisitions. The following instructions will be observed:

In case of bake ovens the requisition should show:

- (a) The size of oven required;
- (b) Whether front or rear fire; and
- (c) The kind of oven light to be used, whether gas, electricity, or oil.

In the case of dough mixers, full information should be given as to the current to be used, whether direct or alternating, the number of cycles, and whether one, two, or three phase should be furnished, also whether or not a starter or rheostat is desired.

In calling for dough troughs, the requisitions should show the size required and whether on casters or standards.

It will be of assistance in determining the size of bake ovens and dough mixers if requisitions show the number of men at the post and maximum number of men to be provided for.

2238. The number of the letter of advice of apportionment, office of the Quartermaster General to which the cost of the supplies required for is to be charged, will be entered on the requisition when received by the department or other quartermaster to whom the apportionment was made for the posts and stations under his jurisdiction and by the quartermaster of an independent station for his own requisitions at the time of preparing them.

2239. Quartermasters of independent stations will certify on their requisitions that the unobligated balance of the apportionment for the period for which the requisition is submitted, under the appropriation involved, is sufficient to cover the estimated cost of the articles required for.

2240. Except for supplies, the price of which is listed in the schedule of awards, post quartermasters will state, as far as possible, the local cost of all articles requisitioned for where it is thought same can be purchased locally to an advantage, same to be for articles of standard quality; and after revision by department quartermasters two copies will be forwarded to the depot for supply of all approved articles which can be delivered at the post at less than the indicated local cost, and all articles from stock which would be to the advantage to the Government to issue rather than purchase locally; the depot quartermaster to return one copy to the department quartermaster, showing action, in order that the department quartermaster may take steps to supply such articles as should be obtained locally.

2241. Department or other quartermasters, through whom requisitions are transmitted, will carefully scrutinize them and recommend supply only of such articles or services as in their judgment are absolutely necessary for the subsistence, comfort, and equipment of the troops concerned.

2242. With a view to avoiding delays incident to correspondence, care will be taken in the preparation of requisitions for Classes A, B, C, or D supplies to give detailed description, catalogue references and price (when selections are made from catalogue), sizes, dimensions, style, and make of wagons, Army ranges, stoves, etc., when parts therefor are required, and such other data as may be necessary to insure a clear understanding by the depot quartermaster as to what is required.

2243. Quarterly requisitions for supplies for mine planters and cable steamers will, as a rule, cover all Class A supplies that will be required by the respective vessels in the quarter for which the requisitions are submitted.

2244. Should it be necessary to replace supplies furnished as indicated in paragraph 2283, the post quartermaster transferring them will submit requisition therefor, attaching thereto copy of the invoice covering the supplies transferred to the mine planter or cable steamer which it is desired to replace. The department quartermaster will, upon receipt of such requisition, increase the allotment of the post concerned to cover the supplies furnished and make a charge of a like amount against the allotment account of the vessel concerned.

2245. Coal and fresh water required for the use of the mine planters and cable steamers will be supplied as follows:

- (1) By requisition submitted to the quartermaster at the home port of the vessel, when there.
- (2) By requisition submitted to the local quartermaster when steamer is in a port at which there is stationed a quartermaster, by whom water and the required quality of coal can be supplied.
- (3) By purchase in open market, at lowest obtainable rates, after inviting competition verbally or otherwise when coal or water can not be supplied as authorized in (2) hereof.

2246. When requisitions for supplies are submitted by transport quartermasters to quartermasters at ports other than the home port, the number of the letter of apportionment issued by the Quartermaster General to which the supplies are chargeable will be stamped on the requisition by the transport quartermaster.

2247. The furnishing of necessary supplies, including subsistence stores, and services for transports out of commission and to harbor vessels pertaining to the transport service, will be regulated by the general superintendent of the Army transport service, or quartermasters at ports under whose direction such vessels are employed.

2248. The general superintendent of the Army transport service, and quartermasters at ports under whose direction transports and harbor boats pertaining to the harbor boat service are assigned, will take final action on all requisitions for supplies for which apportionments are made. Requisitions for supplies not covered by apportionments will be submitted to the action of the Quartermaster General.

2249. For the different ways in which articles of Classes A, A-1, and B are authorized to be supplied to posts, see paragraph 725.

2250. Department or other quartermasters making allotments will, upon receipt of requisitions for Class A, A-1, B, or C supplies, stamp in a conspicuous place on each copy of the requisition the number and date of the advice of apportionment issued by the Quartermaster General to which the supplies are

chargeable. The requisitions will then be carefully scrutinized, and if not prepared in accordance with instructions herein will be returned for correction. If it is found that the cost exceeds the allotment to the post concerned, the requisition will be modified to meet the allotment, or returned to the post through proper channels for revision, unless it is determined to cover the excess by making an additional allotment from the reserve.

2251. When the correctness of the requisition and the supplies and quantities thereof are finally determined, if the entire requisition is to be supplied from one point (a supply depot, purchased by department or other quartermaster, or purchased by post quartermaster), such action will be noted on all copies of the requisition. If the department or other quartermaster decides to order partial supply of a requisition by purchase in the locality of the post submitting same, partial supply by his own office, and the remainder from a designated depot, he should check on the three copies of the requisition the supplies to be purchased by the post quartermaster thus (X), with notation that "Articles checked thus (X) to be purchased by the quartermaster, Fort, at an approximate cost of not exceeding \$.....;" the supplies to be purchased by his office thus (#), with notation that "Articles checked thus (#) to be supplied by department quartermaster;" and the supplies to be furnished from a designated depot thus (✓), with notation that "Articles checked thus (✓) to be supplied by the depot quartermaster"

2252. When action is had as above, the requisition will be submitted to the department, or other commander for his action, and upon return of the requisition, the department or other quartermaster will enter on the allotment account of the post concerned in the liability column, the estimated cost of the supplies as approved.

2253. When entry of the estimated cost of the supplies as stated on the approved requisition is made as directed in the preceding paragraph one copy of the requisition will be forwarded to the designated depot, if supply is ordered therefrom, one copy returned to the post submitting same, and one copy retained by the department or other quartermaster acting on the requisition.

2254. Should the department quartermaster direct a post quartermaster to purchase locally and pay for supplies called for on requisition, he will return the copy of the requisition to the post for supply, and the quartermaster making the purchase will report to the department or other quartermaster, by letter, the cost of the supplies, stating amount under each appropriation and the requisition number under which the supplies were purchased. Upon receipt of this information the department or other quartermaster by whom the allotments were made will enter in debit columns of proper post allotment account the cost as reported.

2255. Department, depot, or other quartermasters to whom requisitions are referred for supply, will ship immediately such articles as can be supplied from stock on hand, and purchase and ship in the shortest time possible articles not in stock, observing law and regulations. Care should be taken to so assemble and ship the supplies, by carload lots or otherwise, as to reduce the cost of transportation to a minimum.

2256. Depots and designated points of supply will fill, as soon as possible after their receipt, all requisitions for supplies of Classes A, A-1, B, and C from posts and stations for which they are designated a points of supply by the Quartermaster General, when approved:

(a) By the department authorities for the posts and stations of a department.

(b) By commanding officers for independent stations and the quartermaster has certified that he has an unobligated balance of an apportionment under the appropriation involved sufficient to cover the estimated cost of the supplies.

2257. One of the most important duties of a depot or designated point of supply is the filling of requisitions promptly and with satisfactory supplies. It is therefore necessary to have on hand and to maintain a stock of such supplies as are generally and usually required for, sufficient to fill requisitions as they are received, without delays incident to purchase and a consequent increase of the number of invoices.

2258. That there may be at all times an ample stock on hand from which to fill requisitions, a six months' supply is fixed as the minimum and a year's supply as the maximum stock of all supplies generally and usually required for, to be carried by the depots and other designated points of supply, except Class A-1 supplies and such others as are perishable, or strictly commercial, and can be purchased and delivered on short notice, or under contract for immediate or short-notice delivery.

2259. It is practicable for depots and other designated points of supply knowing exactly what supplies belong to Classes A, A-1, and C, and the garrisons of the posts and stations they are to furnish, to estimate from data which should be in their offices the quantities of the different articles required for issue during a definite period, and therefore that should be carried in stock, or procured under contract or proposal and acceptance for delivery on short notice, to enable them to fill requisitions as received.

2260. The Quartermaster General's office recognizes the difference between *additions* to stock necessary to bring it to a condition so that requisitions can be filled, and *replacement* of stock necessary to keep it in that condition. For the former purpose requests for special apportionments upon which to base estimates for funds are required; for the latter, provision is made for the use of funds accruing to depots from credits on invoices transferring supplies issued on requisitions.

2261. When supplies that are commercially well established and generally so accepted, such as bolts, screws, nuts, rivets, nails, hinges, builders' hardware, blank books, memorandum pads, rope, lumber, common tools, iron and steel of assorted sizes and shapes, pipe, pipe fittings, plumbing materials, fixtures, and tools, electric lighting fixtures, etc., are purchased in quantities and actually placed in stock, the result is to consume storage space and accumulate more or less inactive or dead stock; or, on the other hand, these articles or any of them are specially purchased to fill requisitions as received, delay, unnecessary

labor, and additional expense will result. The same is true of other strictly commercial supplies that are more or less perishable, such as cement, lime, lye, paints, oils, valve and engine packing, leather, veterinary medicines, gasoline, benzine, alcohol, anhydrous ammonia, lubricants, etc.

2262. To avoid the expense and losses that would naturally obtain by purchasing and actually placing in stock considerable quantities of articles of the classes and kinds briefly enumerated in the preceding paragraph, depot quartermasters should estimate from their record of demands made by the territory assigned to their respective depots for supply, the quantities of strictly commercial articles of the general classes referred to that they may reasonably expect calls for during a fiscal year, and, except for those supplies that the schedule of awards specifies must be secured from the contractors therein named, advertise for the approximate quantities that will be required to fill requisitions for designated periods, say three or six months, stipulating in the circular of proposals and in the contracts entered into that deliveries are to be made on call or short notice at stipulated prices in such quantities (be the quantities more or less than the estimates on which the bids were made) and at such times and places as may be ordered from the office of the depot quartermaster.

2263. This method of contracting for strictly commercial articles provides for the prompt supply of stores requisitioned for, saves storage space, prevents the accumulation of surpluses, and will avoid the necessity for special advertisements to fill requisitions for supplies not actually in stock. A working stock of staple articles generally and usually called for can be ordered from the contractor and placed in the depot storehouses. This stock can be replenished by calls on the contractor as may be required to meet the demand, while articles for which there is infrequent or only occasional demand should only be ordered from the contractor upon the receipt of requisitions therefor. Thus the quantity of articles or of the various sizes, varieties, dimensions, styles, or makes thereof in stock would vary from a considerable quantity to none at all, depending upon the general and usual call therefor, keeping the stock of the articles not generally and usually called for below rather than in excess of the possible demands, as call for supply of these latter could always be made upon the contractors.

2264. It is not necessary to wait to replenish stock until funds are actually placed to the credit of a depot quartermaster, but, except as to supplies that the schedule of awards specifies must be procured from the contractors therein named, he may and should advertise for such supplies as are not in stock (or of which the stock is running low) in such quantities as the cost thereof can be met from the balances of credits on invoices covering transfer of supplies issued on requisitions, submitting estimates for funds against such credits in time to provide funds for payment of the supplies when delivered.

2265. Funds made available to depot quartermasters for Class A and Class A-1 supplies involved are applicable to the replenishment of this class of stock generally in bulk, and need not necessarily be used to replace the identical articles called for in the requisition upon which the credit is based. Credits should be used exactly as a merchant uses his bank account, considering the Quartermaster General as the banker. A credit received by a depot quartermaster on account of Class A or A-1 supplies involved is available for replenishment of stock of any article of Class A supplies, or the purchase of Class A-1 supplies, respectively, with which to fill requisitions, properly procurable from the same appropriation. Funds procured on account of such credits are not expected to be applied solely to keeping intact as to number the specific articles to cover the cost of which the credits are made, or that credits will be allowed to accumulate beyond a reasonable sum, with a corresponding reduction in stock. On the contrary, it is expected that depot quartermasters will use their own judgment as to what articles of Class A supplies to replenish stock, and Class A-1 supplies to fill requisitions, should be purchased from funds accruing on such credits, and that through the elasticity of this system and the exercise of the discretion left to depot quartermasters the surpluses on hand of some articles can be made to relieve deficiencies in others.

2266. By such a practice requisitions for supplies could almost always be filled and shipped on one invoice; or, if a few articles have to be purchased, that should be done, and they follow on another invoice, so that there will, when practicable, be but one invoice and seldom more than two, or at most three, invoices to one requisition for supplies. In other words, the stock of supplies of Class A on hand should be so maintained that the necessity for purchases, except of strictly commercial articles under existing contracts for immediate or call deliveries, and Class A-1 supplies to complete requisitions for such supplies as are usually issued, would be reduced to the minimum.

2267. A system of supply that requires the issue under ordinary conditions of more than two invoices, or three at most, to complete the supply of a requisition, involves a great volume of unnecessary paper work and the use of services of employees that might be profitably used for other purposes.

2268. If it becomes apparent that the stock of any article of supply at a depot is not being drawn upon because of local purchases to fill requisitions, the fact will be reported to the Quartermaster General by the depot quartermaster, with full description of the articles of stock not being drawn upon, and a statement of quantities on hand, prices, conditions, and probable needs under current conditions.

2269. Requisitions for supplies to be charged against regular allotments of funds covering stated periods of the year will not be submitted until said allotments are received.

2270. The cost of articles asked for on requisitions will be shown as follows:

(a) For Class A supplies and such Class A supplies as are applicable to Class B purposes the price per unit for delivery at designated depots, as shown in the schedule of awards for the articles listed therein, will be used by posts and stations in making the entries in the column "Estimated cost" on requisitions submitted to the respective designated depots; but, for articles the price of which is not listed in the sched-

ule of awards, the estimated cost will be based upon the price list published by the Quartermaster General, except as stated in paragraph 2271 hereof.

(b) For Class C supplies the estimated cost will be computed according to the prices published in the annual clothing order and entered (on Q. M. C. Form 161) in column "Total cost," the unit prices of the articles concerned will also be entered in column "Unit price," while total costs of the articles for which requisition is submitted will be entered on the last page under heading the "Remarks."

(c) For Class D supplies, the local or catalogue price will be entered in the column "Estimated cost" (Q. M. C. Form 160).

2271. For articles the price of which is not shown in the schedule of awards, the estimated cost will be based upon the price list published by the Quartermaster General, except in cases where catalogue price is quoted or the quartermaster has ascertained through inquiry that the price in the vicinity is less or no greater than the list price, considering the quality of the articles, as directed in paragraph 2240, when the local or catalogue price will be quoted and asterisks entered opposite the local prices with notation at end of requisition, "Actual prices in local market."

2272. After posting to the allotment account requisition will be submitted in triplicate to the post commander for approval and be forwarded through proper channels to the authorities at Department headquarters.

2273. Upon the return to the post quartermaster of one copy of the requisition with notation of action taken by department quartermaster the post quartermaster will, if authority be given for the purchase locally of certain or all of the supplies called for, proceed to purchase the supplies, observing law and regulations.

2274. When purchase of the supplies authorized has been completed and payment made therefor the post quartermaster will enter as an actual debit against the allotment, under each appropriation, the amount of the purchase, showing date and number of the voucher or vouchers, covering the purchase and making reference to the number of the requisition to which the purchase pertains.

2275. Should a post quartermaster find that supplies of Class B, required for repairs under allotments made for that purpose, can not be advantageously purchased in local markets, he should prepare and submit requisition for the supplies required as directed for Class A, entering the date and number of the requisition in proper columns, and the amount of the requisition in proper liability column of the allotment account for annual repairs.

2276. Requisitions for Class A or C supplies for independent stations will be forwarded to the depot or point of supply designated for the territory in which the station is situated, unless some other point of supply has been designated for a particular station.

2277. Requisitions for Class A or C supplies will be prepared as directed herein and forwarded to the designated department or other quartermaster for final action and supply.

2278. Where there are no Class A supplies for packing and crating baggage on hand and Class I services are available, requisitions for the supplies required will be forwarded to the department or depot quartermaster concerned. Where neither Class A supplies nor Class I services are available, the procurement of the material and labor necessary for the packing and crating of baggage, will be considered as Class II services, nonpersonal, and the request for funds for services will include the cost of both supplies and services to complete the job.

2279. Upon receipt of such requisitions or requests, department and depot quartermasters will, on requisitions for Class A supplies take action as directed in paragraphs 2238 and 2240 to 2254, increasing the allotment to the post, if necessary, to cover the cost of the supplies.

2280. As soon as orders are issued or received, directing changes of station of officers, enlisted men, or civilian employees entitled to an allowance of baggage, the local quartermaster will make requisition for such Class A supplies as are required, but not on hand, or if on hand, must be replaced, noting on the requisition the number and date of the orders directing the change and forward same as provided for other requisitions. If there are no Class I services available the usual request for Class II services will be made, indicating thereon the number and rank of the officers or enlisted men and the designation of employees quoting number of order or orders directing the change of station.

2281. For additional instructions concerning estimates for repairs, requisitions for supplies, and changes in or extension of wharves, systems of water supply, sewerage, plumbing, heating, gas, or electric lighting, roads, walks, Government laundries or ice plants at military posts or in any buildings thereat, or the tapping of sewer, water, gas, or electric lighting mains for supplying additional service, see paragraph 2903.

2282. Commanding officers will cause returns, requisitions, and estimates pertaining to their respective commands to be promptly made and forwarded. (A. R. 748, 1913.)

2283. Officers doing duty as staff officers of military posts and commands will submit their estimates and requisitions for supplies, property, and money to their immediate commanding officers for revision and approval, who will carefully examine estimates and requisitions and satisfy themselves that money or articles asked for are in amount, quantity, and kind actually required for the public service during the period covered. (A. R. 749, 1913.)

2284. The chief of each branch of the staff of any command will carefully revise the estimates and requisitions for money and supplies for the command in so far as his particular branch is concerned. He will ascertain and recommend the cheapest markets and most economical routes of transportation. Such officers will receive from their commanders timely instructions as to all contemplated movements of troops and as to any probable increase or diminution of the garrison at any particular post, that a proper and economical distribution of supplies may be made. (A. R. 750, 1913.)

2285. Officers commanding companies or detachments will be furnished by the quartermaster, on approved requisition, with the necessary authorized quartermaster supplies; and for all such, except those that may be properly dropped as expended, said commanding officers will give memorandum receipts to the accountable officer, who will continue to bear said supplies on his return until they have been transferred, expended, or otherwise disposed of and duly accounted for as required by regulations. (A. R. 1089, 1913.)

2286. Quartermasters will issue to signal parties serving in their vicinity, on the requisition of the officer in charge, such supplies from their respective departments as may be necessary for their proper equipment and subsistence. (A. R. 1567, 1913.)

SUBSISTENCE SUPPLIES.

2287. Subsistence stores consist of articles composing the ration, those for authorized issues, and those furnished for sale to officers and enlisted men. (A. R. 1195, 1913.)

RATIONS.

2288. A ration is the allowance for the subsistence of one person for one day. The garrison ration is intended for troops in garrison, and, in time of peace, for troops in maneuver camps; the ration to be issued to troops on the march in time of peace will be prescribed by the commander, and will not exceed the allowances prescribed for the garrison ration; the travel ration is for troops traveling otherwise than by marching and separated from cooking facilities; the reserve ration is carried on the person of the men and in the trains, and constitutes the reserve for field service; the field ration is the ration prescribed in orders by the commander of the field forces; the Filipino ration is for the use of the Philippine Scouts and the emergency ration for troops in active campaign for use on occasions of emergency or in the field for purposes of instruction.

In time of war when Philippine Scouts are serving in the field they will be subsisted the same as are regular troops. When impracticable for Philippine Scouts to use the Filipino ration while traveling otherwise than by marching, on account of lack of cooking facilities or for other means, the travel ration may be prescribed. (A. R. 1202, 1913.)

2289. A full day's ration is the unit. Paragraph 371, Army Regulations, 1913, prescribes three meals per day, breakfast, dinner, and supper. The credit in rations to be given an organization for messing men for a part of a day only should therefore be determined by dividing the total number of meals furnished by 3, and taking the quotient to the nearest whole number. A remaining fraction of one-third would thus be disregarded, whereas two-thirds remaining would count as a ration.

2290. Enlisted men, applicants for enlistment while held under observation, prisoners of war, military prisoners at posts, hospital matrons, and nurses in the Nurse Corps are each entitled to one ration a day, according to the station or nature of the service; and when the rate of pay of a civilian employed with the Army does not exceed \$60 a month, if the circumstances of his service make it necessary and the terms of his engagement provide for it, there may be allowed him one ration a day, according to the exigencies of the case. Civilian employees traveling with organizations of troops will be rationed as are the organizations.

Members of the Regular Army Reserve while at place of annual field training and when mobilized in the event of actual or threatened hostilities, shall be allowed one ration a day, based on the allowances as fixed by orders and regulations for troops of the Army. (A. R. 1203, 1913, as changed by C. A. R. 51, 1917.)

2291. Upon the arrival of a recruiting officer at a place where he is to establish a recruiting station, he will at once make inquiries at the available places in the vicinity of the station as to prices at which meals for his party may be obtained, and will procure the necessary meals and lunches of proper quality by open purchase at the most reasonable rates practicable until he can receive proposals therefor after advertisement by means of the form, and in the manner prescribed in paragraph 813.

The meals furnished must be substantial and of wholesome quality, in suitable proportions of meat (or fish), bread, vegetables, sugar, coffee, or tea, and the usual seasoning to be well cooked and satisfactory quantity supplied. In addition to the meals, soap shall be furnished in the proportion of 1 pound to each 75 meals, and matches at the rate of 6 boxes per month, without extra charge. The meals and lunches must be neatly served (or furnished), three times daily, in a clean apartment with respectable surroundings, not too remote from the station, at such hours as may be designated by the recruiting officer. Each lunch shall consist of substantial and wholesome food, sufficient for a man's sustenance for one meal, but need not include coffee.

2292. Rations will be furnished to officers and men of the Marine Corps and to officers and seamen of the Navy when acting, or proceeding to act, in cooperation with the land forces of the United States, in conformity to the requirements of section 1143 of the Revised Statutes. (A. R. 1204, 1913.)

EXTRA ISSUES.

2293. The following issues are authorized when necessary for the public service and, with the exception that vinegar and rock salt for public animals will be included in requisitions for forage, will be made on ration returns approved by the commanding officer, who will determine what quantities, within the limits prescribed below, shall be issued.

1. Soap:
 - To organizations of enlisted men—
 - For each ration, 0.64 ounce.
 - For use in bakeries, and for use of prisoners in guardhouses and military prisons—
 - Such quantities as the commanding officer may order as necessary.
 - For each ration issued to troops in the field in active campaign only, in addition to the foregoing, 0.25 ounce hand soap to be issued in ounce cakes.
2. Candles, when other illuminants are not furnished by the Quartermaster Corps:
 - To organizations of enlisted men—
 - For each ration, except the Filipino ration, 0.24 ounce.
 - In Alaska, 0.32 ounce.
 - For each Filipino ration, 0.12 ounce.
 - To headquarters in the field of organizations larger than a company, to hospitals, bakeries, depots of supply, guards, and telegraph stations—
 - Such quantities as the commanding officer may order as necessary.
3. Lantern candles:
 - For use in lanterns furnished to the Army by the Government and used in the public service—
 - Such quantities as the commanding officer may order as necessary.
4. Matches:
 - For lighting fires and lights, for which fuel and illuminating supplies are issued—
 - Such quantities as the commanding officer may order as necessary.
5. Toilet paper:
 - For use of enlisted men stationed at military posts, camps, and rendezvous provided with modern water-closets, with sewer connections, or where sanitary conditions require its use—
 - To organizations of enlisted men—
 - One package or roll of 1,000 sheets for every 60 rations.
 - For use in water-closets of offices, post gymnasiums, guardhouses, bakeries, and post exchanges—
 - Such quantities as the commanding officer may order as necessary.
6. Salt, rock:
 - For each public animal, a day, 0.8 ounce.
7. Vinegar:
 - For each public animal, a day, 0.1 gill.
8. Flour:
 - For paste used in target practice—
 - For each troop or company, 50 pounds, and for each battery of Field Artillery, 100 pounds, during the practice season.
9. Towels, huck:
 - For use in the offices of regimental headquarters when adjuncts of post headquarters, and in the offices of post and coast-defense staff officers, in bakeries, and in offices of department and depot quartermasters when the necessity for the issue is certified to by the commanding officer—
 - For each person whose employment therein is authorized, not to exceed two towels a year.
11. Housewives:
 - To each squad annually, when the necessity for the issue is certified by the commanding officer, for service in the field, 1 housewife.

Department commanders are authorized to increase or decrease, without reference to the War Department, but with due regard to the interests of the service and existing law, the various allowances specified in this paragraph.

Whenever such action is taken the department quartermaster will be informed thereof and will submit a copy of the authority directly to the Quartermaster General. When issues are made under the increased or decreased allowances herein referred to, the issuing quartermaster will note on his return the letter of authority for the issue, but a copy of the authority will not be required with the return. (A. R. 1215, 1913.)

2294. Towels, huck, issued under the conditions prescribed in section 9, paragraph 1215, Army Regulations, 1913, will be covered by a memorandum receipt. Exchange of serviceable towels for unserviceable towels of the kinds issued is authorized. Unserviceable towels will be expended by the quartermaster.

2295. During field service, soap, hand soap, adamantine candles, lantern candles, matches, toilet paper, rock salt, and vinegar, authorized for issue under paragraph 1215, Army Regulations, 1913, will be provided in adequate quantities, so that those articles when required can be issued with the ration to organizations

at the proper time, having in view the purposes and need, if any, for which they are intended, as indicated in paragraph 1215, Army Regulations, 1913.

If those articles can not be purchased locally, then base depots will be supplied with them, and they will be included in the stock of ration articles supplied by designated purchasing quartermasters or depots.

When rations are called for in terms of so many rations, a proper proportion of the before-mentioned articles, unless otherwise directed, will be forwarded with the rations, having regard to the purposes for which they are intended.

Those articles when purchased for the supply of troops will be paid for from proper appropriations, provided funds pertaining to such appropriations are available at the time, but if not, payments will be made from any funds on hand and adjustment made as indicated in paragraph 656 hereof. (G. O. 39, W. D., 1914.)

2296. Such of the following-named articles as may be necessary, not to exceed in value 50 cents a month for each general prisoner confined at a military post or in the United States Disciplinary Barracks or a branch thereof without pay or allowances, will be issued by quartermasters on the 15th day of each month to the officer in charge of prisoners, viz:

Beeswax.	Combs, medium.	Scissors.
Brooms, whisk.	Handkerchiefs, cotton, blue.	Shoestrings, linen.
Brushes:	Mugs, shaving.	Soap:
Hair.	Needles.	Shaving.
Shaving.	Polish, shoe.	Toilet.
Shoe.	Powder, tooth.	Thread.
Tooth.	Razors.	Towel, unbleached.
Buttons, bone.	Razor strops.	

Requisitions (Q. M. C. Form 228) for these articles will set forth the number of general prisoners present at the post and must be approved by the post commander. The receipt of the officer in charge will be the quartermaster's voucher for dropping the articles from his property account. No articles issued under this paragraph, except tooth brushes, tooth powder, combs, one needle, one towel, toilet soap, buttons, shoestrings, handkerchiefs, and thread will be carried away by general prisoners when transferred or discharged. Towels used by general prisoners will be laundered by those who use them. When specially authorized by the Secretary of War, the Quartermaster Corps will supply to posts where 30 or more general prisoners are confined a sewing machine and other necessary tailors' utensils for use in mending their clothing.

When necessary, similar issues, in value not to exceed 50 cents per man per month, may be made, on requisitions approved by the post commander, to other prisoners without funds; the value of the articles so issued to be charged on the descriptive lists of such prisoners.

Articles issued in pursuance of this paragraph will not be accounted for on property accounts by officers receiving them, but will be continued in use until worn out. (A. R. 1216, 1913, as changed by C. A. R. 43, 1916.)

2297. The following-named articles will be issued gratuitously to each recruit upon his first enlistment at a recruiting depot or upon his arrival at his permanent station:

One razor.	One brush, shoe.	Two towels, huckaback.
One brush, shaving.	One broom, whisk.	One package, polish, shoe, russet.
One brush, hair.	One brush, tooth.	One cake soap, toilet.
One comb, medium.	One housewife.	

These articles will be issued by the quartermaster on requisitions (Q. M. C. Form 176) submitted by the company commander and approved by the post commander, and when the issue has been made that fact will be entered upon the descriptive and assignment card or descriptive list. The receipt of the company commander will be the quartermaster's voucher for dropping the articles from his property account. (A. R. 1217, 1913.)

2298. For supply of combs, brushes, and other articles named in paragraph 1218, Army Regulations, 1913, to recruits at a recruiting station or a station subsidiary thereto, and manner of making issues, see paragraph 2297.

EXCEPTIONAL ARTICLES.

2299. Exceptional articles of subsistence stores called for by officers and enlisted men, to be paid for by them regardless of condition upon arrival at posts, may be purchased under such instructions as to purchase and accountability as may from time to time be given by the Quartermaster General. (A. R. 1244, 1913.)

2300. Upon the written guaranty of the officer or enlisted man requesting them that they will be accepted and paid for on arrival at the post regardless of their condition, any of the following articles may be called for by department quartermasters, purchased without advertisement, and invoiced to the quartermasters at posts, for delivery to those requesting them, when the money value of the articles requested is greater than the cost of transporting them to their destination, viz:

1. Articles included in the authorized lists which differ in quality or size, or in size of package, from those that have been furnished the post for sales.

2. Articles of food, properly classifiable as groceries, which are not mentioned in the authorized lists.

3. Articles of cleaning materials, of stationery, ice, and other articles which are of the same general character as those mentioned in the authorized lists.

Exceptional articles will only be furnished from the point which regularly supplies the sales articles for the post at which the exceptional articles are desired.

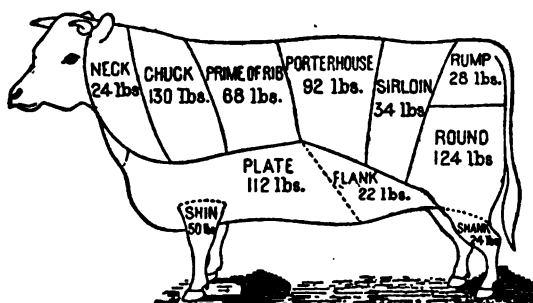
2301. Requests from those desiring exceptional articles will be made in duplicate on Q. M. C. Form 167, and will state distinctly the articles desired, giving the brands, sizes, kinds of packages, and other needful descriptions of what are wanted. They will specify separately those articles for which others may be submitted by the purchasing officer if exact kinds, sizes, etc., called for can not be procured, and those for which no substitutes are desired. If the price of any article is to be restricted, the maximum price which the person ordering agrees to pay will be stated in the request. One copy of each request will be retained by the quartermaster at the post and one copy will be forwarded with the monthly requisition.

2302. For instructions to department quartermasters with reference to shipment of exceptional articles at unreasonable times, or when they are liable to damage or decay, see paragraph 817.

FRESH BEEF.

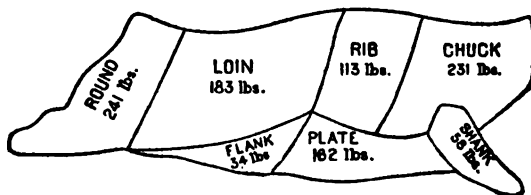
2303. A study of the following instructions should enable a quartermaster or inspector to know what cuts are being delivered and to see that the meat received is according to specifications as to quality, condition, and sex:

Cut No. 1 illustrates the retail method of cutting beef and shows the comparative weights of the various cuts.



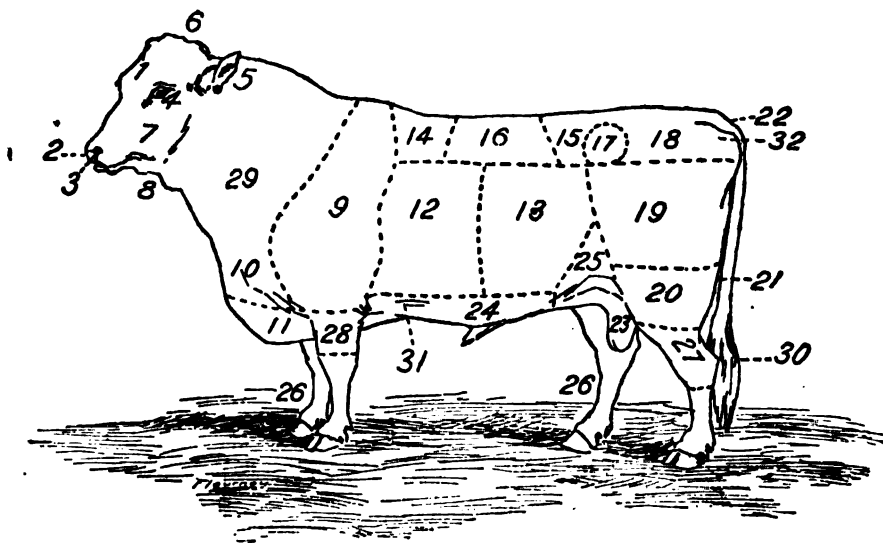
No. 1.—Retail method of cutting beef.

Cut No. 2 illustrates the wholesale methods of cutting beef and gives the comparative weights of the various cuts.



No. 2.—Wholesale method of cutting beef.

By a study of cut No. 3 the inspector can become familiar with the nomenclature of the various parts of the animal on the hoof.



No. 3.

- | | | | |
|----------------------|---------------|-------------------|--------------------|
| 1—Forehead and face. | 9—Shoulders. | 17—Hooks. | 25—Flanks. |
| 2—Muzzle. | 10—Chest. | 18—Rumps. | 26—Legs and bones. |
| 3—Nostrils. | 11—Brisket. | 19—Hind quarters. | 27—Hocks. |
| 4—Eyes. | 12—Fore ribs. | 20—Thighs. | 28—Forearms. |
| 5—Ears. | 13—Back ribs. | 21—Twist. | 29—Neck vein. |
| 6—Poll. | 14—Crops. | 22—Base of tail. | 30—Bush of tail. |
| 7—Jaws. | 15—Loin. | 23—Cod purse. | 31—Heart girth. |
| 8—Throat. | 16—Back. | 24—Underline. | 32—Pin bones. |

A careful study of these cuts will enable the inspector to know what cuts are being delivered, and to insist that the delivery be "from fore and hind quarter meat proportionally, including all the best cuts thereof."

The condition of the meat and the age and sex of the animal from which it is taken is a more difficult question to determine, but a study of the few simple rules here given will enable the inspector to see that the meat is delivered according to specifications.

Both dark-red lean meat and yellow fat indicate age, while light-red lean meat and white fat indicate youth. The marrow in the bones of a young animal is soft and red, and that of an old animal is hard and light in color. Soft, white, and wide cartilage indicates a young animal, while hard, dark, and thin cartilage indicates an old animal. Looking along the backbone the character of the cartilage between the vertebrae can be easily determined. This cartilage generally becomes hard at the age of 6 or 7 years. The cartilage of the breastbone becomes hard in an old animal.

In the female the size and condition of the udder show the relative age. The udder of the heifer shows a clean-cut and a firm, uniform mass in either flank, while that of the cow presents a more or less flabby appearance. Sometimes the udder of an old cow is removed, some fat taken from a steer substituted therefor, and the flank is skewered over it in such a way as to resemble the udder of a heifer. The presence of skewers in the udder should arouse suspicion, and the appearance of the rest of the carcass should give conclusive proof of this deception.

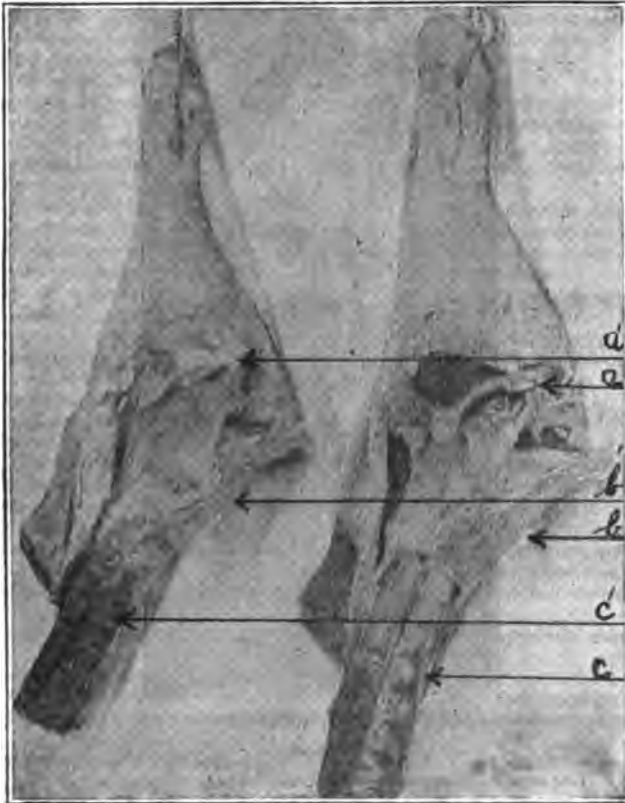
The carcass of a bull shows massive shoulders, thick bulging neck and broad breast. It shows a more rounded rump and has darker and coarser meat than a steer, cow, or heifer. In the case of the bull there is an absence of scrotal fat. The forequarters of a bull are relatively larger than his hindquarters.

The carcass of a steer should show youth. Its flesh should be florid in color and firm and elastic to the touch and lighter in color than that of a cow. Its most distinctive feature is the bunch of fat known as the "cod," which is enveloped in the scrotum.

In all male carcasses the section of the pelvis or "rump" bone shown in the hind quarter is more or less curved. At the outer end of this section is a crescent-shaped piece of lean meat, sometimes separated from the end of the bone by a little fat.

In female carcasses the section of the pelvis or "rump" bone, as shown in the hind quarter, is nearly straight, the amount of curvature decreasing with the age of the animal. At the outer end of this section no lean meat is visible. A "spayed" heifer's carcass generally shows the scar in the flank.

PLATE I.



Cow.

HINDQUARTERS.

Steer.

Each 4 years old.

200-1

PLATE II.



HINDQUARTER—COW.

5 years old.

Cow carcass.—The quarter here represented may be considered as typical of the grade of cow meat generally presented for acceptance. Note the slender hook, the “dished in” appearance above, the long straight *sitch bone* meeting the exterior fat at *a*, the broad passage at *b*, the solid rump at *c*, the broken back at *d*, and how the udder has been cut out and skewers put in this point.

Excessive moisture, which is mostly observed in flanks, abdomen, under the shoulder blade, and at the brisket, in the order named, is particularly noticeable in the carcasses of old cows or any animal that is ill conditioned. (G. O. 27, W. D., 1904.)

The foregoing statements concerning quality, condition, and sex may be more readily understood from the descriptions in paragraph 2305 and the plates therein referred to.

2304. At each post at which a veterinarian is stationed and which is supplied with fresh beef by local dealers from cattle slaughtered in the vicinity, the commanding officer, whenever in his opinion it is practicable to do so, will cause the veterinarian to inspect the cattle before they are slaughtered and the beef when delivered at the post, with a view to determining whether the contract requirements have been met, and to report in writing to the commanding officer the result of such inspection. These inspections will not be ordered in cases where expense of travel would be involved. (G. O. 28, W. D., 1906.)

2305. All quartermasters and organization commanders are enjoined to give the question of beef inspection their most serious consideration, with a view to preventing fraud on the part of contractors, and for the betterment of the company messes. Unless the officers responsible for the inspection of beef are familiar with the specifications for fresh beef, determination of sex, age, and quality, fraud is sure to ensue, to the manifest detriment of the organization and corresponding advantage to the contractor.

For "Specifications," see appendix 4.

1. The minimum weight is placed at 500 pounds to insure getting a proper proportion of meat to bone.
2. The specified neck cut is unusual in commercial transactions, and the delivery will generally be made with five or six neck vertebrae left on the carcass unless special attention is paid to this trimming. The neck meat is worth commercially about one-half the contract price for the carcass, and it should not be accepted under any circumstances.

3. The deduction of $2\frac{1}{2}$ pounds for the shank of the forequarter and of $3\frac{1}{2}$ pounds for the hock (both which were formerly cut off before delivery) is very apt to be overlooked by the contractor unless specially cautioned by the responsible person. Neglect to make the neck and shank trimmings and deductions net the contractor more than \$2 a carcass even when the price is as low as 7 cents per pound.

4. By "kidney fat" is meant the fat immediately surrounding the kidneys and does not refer to other meat in the hind quarter.

5. The meat from bulls, stags, and cows is excluded for the reason that it is inferior to that from the steer of the same age and condition. A careful study of those characteristics that definitely determine the differences between these classes of carcasses is necessary in order to protect the interests of the Government and of the companies, and they are clearly shown in the accompanying cuts.

6. *Sex.*—By definition, the bull is the uncastrated male and the stag a male castrated late in life. In practice a bull is castrated when he has served his purpose and economy requires that he should be placed on the market. Being castrated he takes on flesh and fat and brings a better price at the stockyards. As a bull he will rarely fatten under any circumstances, but in either case the flesh is very dark—very conspicuously so—and the muscles "stand out" hard and compact, especially on the shanks. In the bull there is almost an entire absence of scrotal fat. The carcass of the bull or stag shows massive shoulders, a thick bulging neck, broad chest, a very round rump, and coarse-grained flesh. His forequarters are relatively larger than his hindquarters. His general make-up is so different from that of the steer that if after careful examination of the carcass a doubt exists as to whether it is a steer or a stag (or bull) the chances are that it is a steer.

Cow and steer carcasses of about the same age, condition, and general appearance are represented in Plates I to VIII.

The cow carcass, Plates I and II: Note, in comparison with the steer, the slender hock and dished-in appearance between the hock and rump; that the exterior fat of the carcass meets the end of the aitchbone at *a'*; that the inner end of the aitchbone is slightly refused, providing a broader passage for giving birth to calf.

The rump bones at *b'* are separated in youth, but become solid at about 3 years of age, leaving no lines of demarcation.

The formation at *a'* can not be greatly altered for the purposes of deception, and this, with the udder, if not cut away, are the positive proofs of sex.

The backbone at *c'* seems to be relatively weak and is generally broken during cleavage while dressing the carcass. The loin at this point generally presents a dished-in appearance.

The steer carcass, Plates I and III: Note, in comparison with the cow, the large hock, the plump appearance between the hock and rump; that the exterior fat of the carcass is separated from the aitchbone at *a* by about 2 inches of lean meat, to which a portion of the penis is generally still attached, as shown in the photograph; that the inner end of the aitchbone juts into the passage, narrowing it.

The rump bones at *b* do not grow together as early as in the cow, and show distinct lines of demarcation up to about 6 years.

The formation at *a* and the presence of the cod (scrotal fat) are the positive proofs of sex. If the cod has been cut away, it is sufficient cause for rejection, as this is generally done only for the purpose of making the cow and steer carcasses appear so much alike that cow carcasses can be run in on the contract.

The backbone at *c* is firm and the loin near this point straight or plump.

Cow carcass, Plate II: The quarter here represented may be considered as typical of the grade of cow meat generally presented for acceptance. Note the slender hock, the "dished-in" appearance above, the long, straight aitchbone meeting the exterior fat at *a*, the broad passage at *b*, the solid rump at *c*, the broken back at *d*, and how the udder has been cut out and skewers put in this point.

Steer carcass, Plate III: Note the typical formation at *a*, the narrow passage at *b*, the lines of demarcation between the bones of rump at *c*, and the lumps of fat at *d*, forming the cod or scrotal fat. Note also the straight, firm loins in contrast to the weak loin shown at *d*, in the cow.

Note that in the cow carcass, Plate IV, the hock is relatively delicate and slender, the parts above generally slightly "dished," the hip bone (see arrow point) very prominent, the loin not well filled, and the backbone at this point generally broken. In the steer carcass, Plate IV, note the coarse hock, plump round, the straight hip, plump loin, and straight, firm backbone.

Steer carcass, Plate V: Note that the spines of the dorsal vertebrae are tipped at *a* with white cartilage called "buttons." In very young animals this cartilage is perfectly white. In the 2-year old animal little red spots appear. At 3 they are more numerous. At 4 little bony islands form. At 5 there is more bone than cartilage. At 6 there is but a narrow strip of white cartilage left surrounding the bone that has formed, but the line of demarcation between "spine" and "button" is distinct. By 9 years of age the button is solid bone and at 12 is of the same color as the bone of the spine. If 6 or older the beef should be rejected.

Note that at the forward end of the breast bone at *b* solid white cartilage is found. It disappears with age as do the "buttons." There is also a relatively large amount of cartilage between first and second bones of the breast.

The ribs are distinctly curved lengthwise and also in cross section. They extend perpendicularly outward from the backbone at about the fifth vertebrae from the rear.

The knee is coarse.

Cow carcass, Plate V: Note the absence of the "buttons" at *a'* referred to above. They appear in the heifer as in the steer, but generally disappear entirely between 2 and 3 years of age, leaving no lines of demarcation. If none are present, the quarter should be rejected.

In comparison with the steer there is very little cartilage at *b'*.

The ribs are straighter than in the steer and quite fat. They begin to bend backward at about the fifth vertebrae from the rear.

The knee is slender.

7. The flesh of bulls and stags is drier than that of steers and cows, and it is used to advantage in bolognas and sausages, as when cured it will have taken up and retained more moisture than other classes of beef. As a rule contractors will not now attempt to run in such meat in quantity, but if it is delivered it should be promptly rejected. It is generally tough and unsuited to company use.

8. A steer is a male not full grown and castrated when young, and an ox the corresponding full-grown animal. Generally speaking, we call the meat from the carcass of either "steer meat," and for Army use the only beef delivered should be from such animals from 2 to 6 years of age, excepting only the meat from "spayed heifers," which is occasionally supplied.

9. A spayed heifer is a female from which the ovaries were removed early in life. Cows are sometimes spayed after having had one or more calves, if it is necessary to let them run at large with the herd while preparing them for the market, but if the operation has been performed at all the scar should generally be plainly visible in the left flank (though the ovaries are sometimes otherwise removed).

10. A cow is a female that has had a calf. A maiden heifer is an adult female that has not been allowed to breed.

11. Cows are frequently not placed on the market until much benefit has been derived from them either for dairy or breeding purposes, and consequently they are generally older than steers when slaughtered. If killed within a certain period before or after calving they are considered unfit for food.

12. Generally speaking, a steer produces considerably more flesh to bone than the cow, and the carcass of a steer at the present time brings from 2 to 2½ cents per pound more than of a cow in the same condition. This explains the tendency of contractors to run in cow meat whenever it will be accepted.

To illustrate especially the absence of cartilage at *a*, Plate VI, the bony formation at *b*, and oblique angle of the ribs to backbone at about the fifth vertebrae from the rear. Four years old.

To illustrate especially the "buttons" of the spines of the back at *a*, Plate VII, the cartilage at *b*, just beginning to turn to bone, the perpendicularity of the ribs to the spinal column at about the fifth vertebrae from the rear, and the point *c*, at which the neck should be trimmed off. Four years old.

To illustrate especially the thin neck *A*, Plate VIII, of the cow as compared with the thick neck *B*, Plate VIII, of the steer.

The animal shown in Plate IX was about nine months old. Note the characteristic formation at *a*, the distinctly separated bones at *b*, the "buttons" *c*, amount of cartilage at *d*, and where the neck is cut off according to contract at *e*.

13. The accompanying photographs with explanations will render the determination of sex in dressed beef a simple matter.

14. *Age and quality.*—The age of dressed beef can be estimated by the character of the cartilage tipping the spines of the dorsal vertebrae; by that between the vertebrae throughout the spinal column and in the brisket, sufficiently well to indicate the toughness or tenderness of the beef so as to regulate its acceptance or rejection. When the layers of cartilage between the vertebrae become so tough and hard as to resist the penetration of the point of a skewer of soft pine wood, the quarter should generally be rejected. The eye will note as accompanying this condition a very limited amount of cartilage in the brisket—practically none in the cow—the bones of the sacrum will have generally grown into a solid mass, with few or no lines of demarcation between the several vertebrae; the cartilaginous extensions of the spines of the dorsal

PLATE III.



HINDQUARTER—STEER.

4 years old.

Steer carcass.—Note the typical formation at *a*, the narrow passage at *b*, the lines of demarcation between the bones of rump at *c*, and the lumps of fat at *d* forming the *cod* or *scrotal fat*. Note also the straight firm loin in contrast to the weak loin shown at *d* in the cow.

PLATE IV.



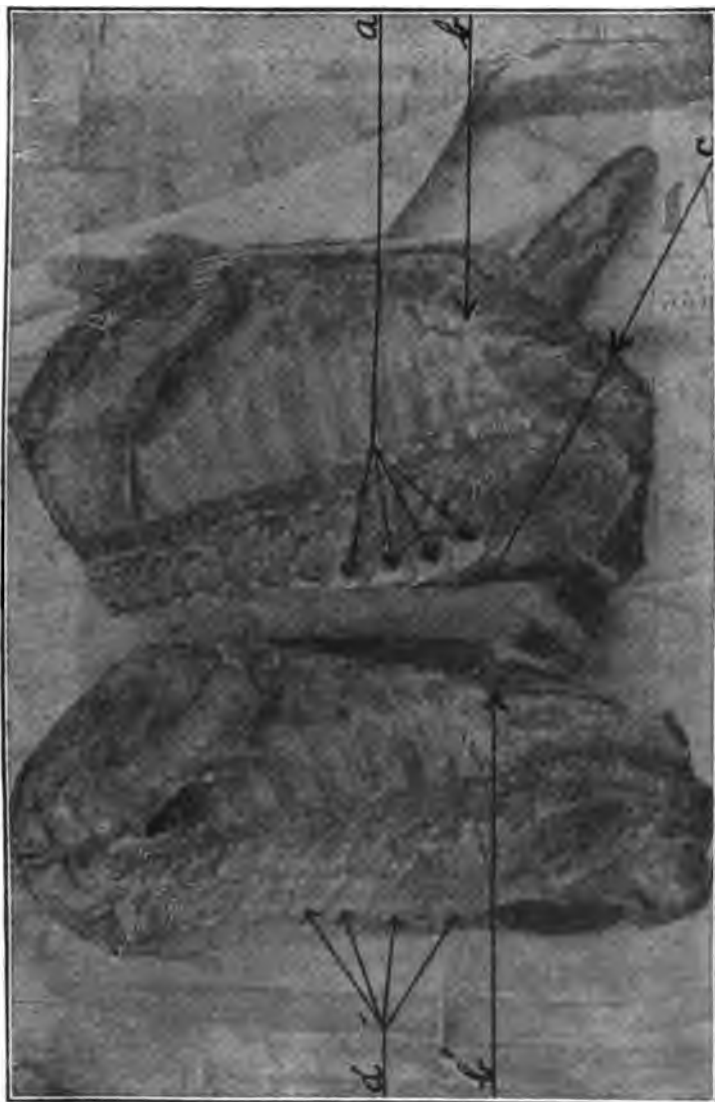
Steer.

HINDQUARTERS.

Cow.

Note that in the *cow* carcass the hock is relatively delicate and slender, the parts above generally slightly "dished," the hip bone (see arrow point) very prominent, the loin not well filled, and the backbone at this point generally broken. In the *steer* carcass note the coarse hock, plump round, the straight hip, plump loin, and straight firm backbone.

PLATE V.



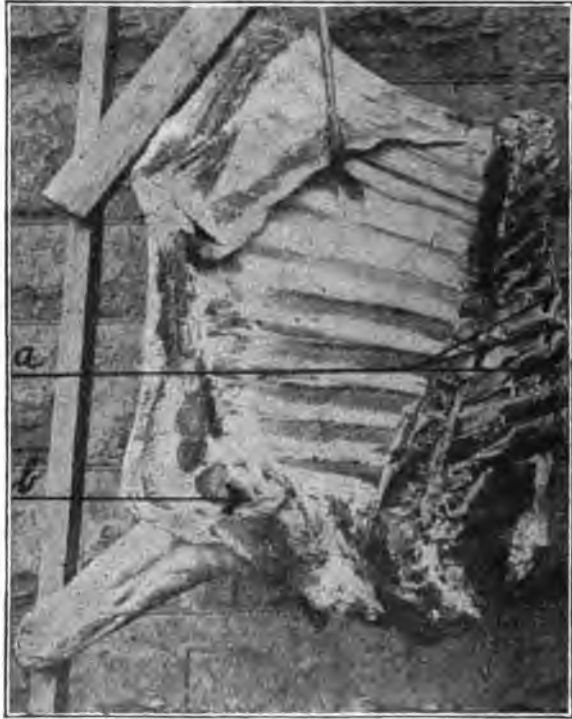
Steer.

FOREQUARTERS.
Each about 3½ years old.

Cow.

205-8

PLATE VI.

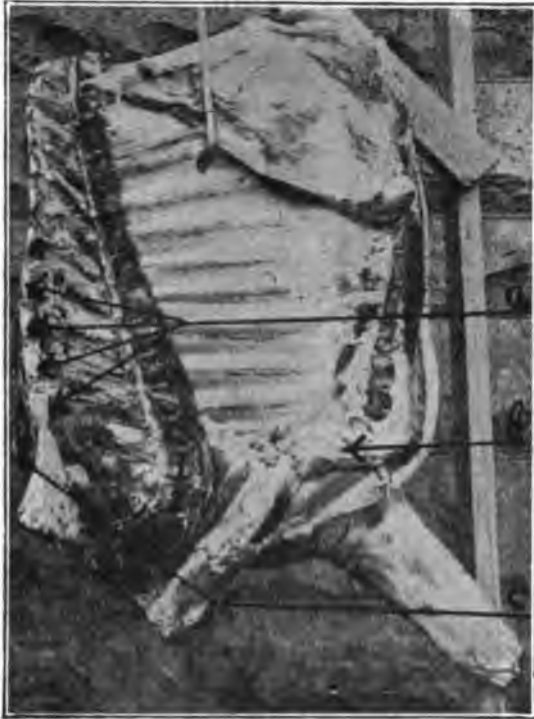


FOREQUARTER OF COW.

To illustrate especially the absence of cartilage at *a*, the bony formation at *b*, and oblique angle of the ribs to backbone at about the fifth vertebra from the rear. Four years old.

369-4

PLATE VII.



FOREQUARTER OF STEER.

To illustrate especially the "buttons" of the spines of the back at *a*, the cartilage at *b* just beginning to turn to bone, the perpendicularity of the ribs to the spinal column at about the fifth vertebra from the rear, and the point *c* at which the neck should be trimmed off. Four years old.

200-5

PLATE VIII.



* Cow.

FOREQUARTERS.

Steer.

To illustrate especially the *thin neck A* of the cow as compared
with the *thick neck B* of the steer.

365-6

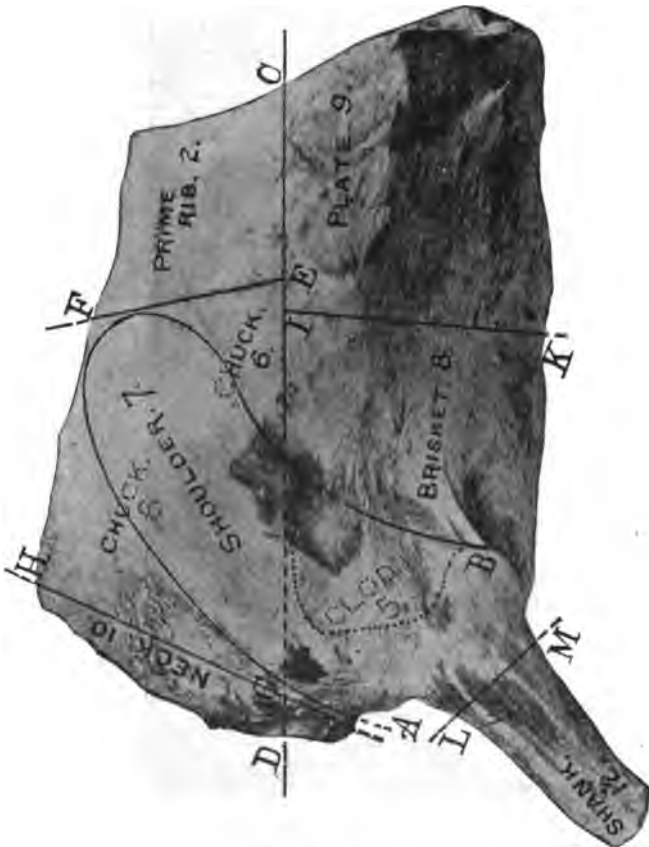
PLATE IX.



SIDE OF HEIFER.

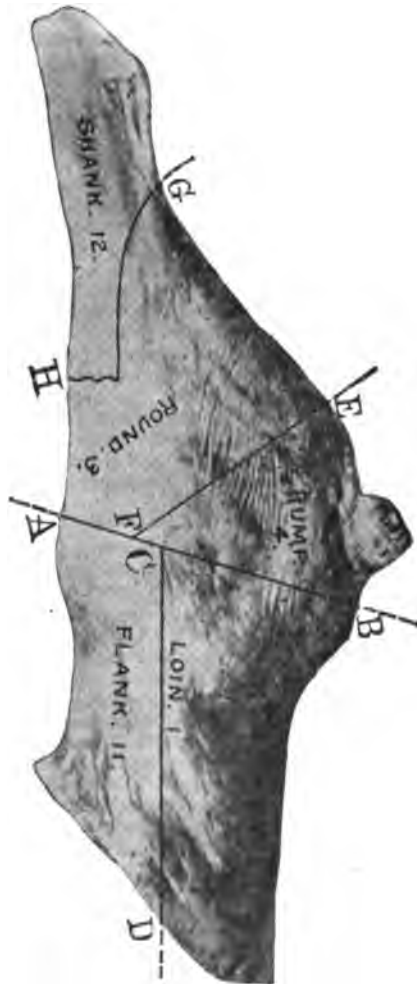
This animal was about 9 months old. Note the characteristic formation at *a*, the distinctly separated bones at *b*, the "buttons" *c*, amount of cartilage at *d*, and where the neck is cut off, according to contract, at *e*.

PLATE X.



FOREQUARTER OF BEEF.

PLATE XI.



HINDQUARTER OF BEEF.

vertebræ will be more bone than cartilage (in the cow they will be solid bone); the diaphragm will be exceedingly tough; the bones will present a bleached-out appearance instead of being ruddy or full of blood as in youth, and the marrow will be hard and light yellow or almost white instead of soft and red. Generally the fat will be hard and yellow instead of soft and white as in youth, although in some breeds of cattle the fat is naturally yellow at all ages. The cartilage of the joints will be pale white instead of having a bluish tinge as in youth, and more or less "water" may be present.

15. The flesh of veal is of a pale red color. That of a steer should be a bright red—a deeper red indicates greater age and toughness. The flesh of the cow is generally darker than that of a steer in the same condition. The flesh of bulls and stags is very dark—so dark that it should at once be detected. Color in meat should be judged from portions that have been cut a few minutes. Freshly cut portions and those that have been exposed to the air for a considerable period present an unnaturally dark appearance.

16. In passing upon meat it should be remembered that the contract specifications are so definitely stringent, so far as the contractor is concerned, and so liberal with respect to the troops, that almost any quality of beef can be procured that is insisted upon by the quartermaster and the post commander. It is contemplated by the Quartermaster Corps that the beef shall be "good in quality and condition," etc., and contractors regulate their bids by the interpretation they have noted has been made as to the same by the post authorities, and a different and more particular insistence as to the literal fulfillment will necessarily result in higher bids and an increased cost of the ration.

17. It is considered, however, that regardless of what may have been the contractor's estimate of the situation at any particular post, he should be required to comply strictly with the specifications as to sex, weight of carcasses, trimming of necks, and allowance of weights for shanks, etc., but that a reasonable interpretation should be put upon the clause referring to "quality and condition." Beef for Army use should be only moderately fat, though the fat should be well distributed and cuts of lean meat present a marbled appearance. Beef in good condition and otherwise complying with the contract should be accepted if between 2 and 6 years of age. It is perfectly evident that we can not expect to supply corn-fed beef from native stock, say of 2 years of age and younger, as a part of the regular ration.

Heavy black lines, Plate X, show the first cuts made upon receipt of quarter for any purpose whatever. Cut in order A, B, C, D, E, etc. Cut from A to B to remove the shoulder, using the knife only. Numbers refer to general value of each cut for company use, considering both quarters together.

Heavy black lines, Plate XI, show the first cuts made upon receipt of quarter for any purpose whatever. Cut from A to B just in front of joint, E to F just under aitchbone, and G to H, using knife only. Numbers on Plates X and XI refer to general value of each cut for company use, considering both quarters together.

CARE AND SLAUGHTER OF BEEF CATTLE.

2306. Fresh meats from the block will usually be provided for troops by contract. Beef cattle will ordinarily be purchased only when necessary for supplying beef to troops in campaign or on the march. (A. R. 1200, 1913.)

2307. In driving cattle they should be started on the road at daybreak, and after one hour they should be stopped to rest and ruminate, when they will be found to drive with more ease to themselves than if the stoppage had not been made. At meridian, if opportunity offers, the herd should be halted from one to two hours, allowing them to feed and water. Cattle should never be driven, but permitted to assume their own gait, except the lively fast-traveling ones, which should be held in check to give those in rear an opportunity to close up and prevent separation. A herd should never be separated in sections, especially in proceeding through a wooded country. The number of men required in the field is about 3 to the 100 head. They should be placed at equal distances on the sides, with a strong force of herders in the rear to guard against straggling, for there will be in all large herds some that are lame or too heavy to travel well.

In herding cattle where there are no fences for corrals the cattle should be allowed a free range of country, with mounted herders at equal intervals and within sight of each other on the outer circle. In pasturing cattle water should be of convenient access from the feeding grounds, and cattle should not be kept on the pasture more than 8 hours in 24, commencing at daylight in the morning, removed at the expiration of 4 hours, and replaced, say, at 2 o'clock p. m., and removed at 6 o'clock p. m. This method gives them an opportunity to chew the cud, and prevents unnecessary trampling of the grass.

When sufficient pasturage can not be secured for beeves, hay, corn, and other articles of forage will be purchased and fed to them in such quantities as may be necessary. Hay and corn are the best forage, and if fed in proportions of about 12 pounds of each will ordinarily keep cattle in good condition—to be fed half each in the morning and half in the evening.

Cattle should be allowed to drink whenever they desire, but when this is not possible, they should be driven to water after the morning and evening feed.

Cattle should be salted twice a week with about 4 ounces per head at each issue.

2308. For slaughtering cattle, roughly, one butcher is required for every thousand troops. A veterinarian should be present, whenever practicable, when the animals are killed and dressed.

The animal heat leaves the beef in about 24 hours after being killed, and if an animal is killed, dressed, and immediately thereafter issued to troops it is very liable to cause diarrhea and is otherwise prejudicial to health. For this reason beef cattle should be slaughtered late in the day, if practicable, to allow the animal heat to escape over night. In temperate climates cattle should, when practicable, be killed 24 hours before issue; in hot climates at least 10 hours. Cattle should be deprived of food for 12 hours before slaughter.

In taking off hides care should be observed not to cut them, as every knife cut reduces the value of a hide. Hides will be preserved by drying or salting, and sold as soon as practicable.

Whenever time and convenience will permit, the tallow will be rendered, placed in suitable receptacles, and sold as soon as practicable.

CARE OF SUBSISTENCE STORES.

2309. Officers responsible for subsistence stores will examine all packages on hand at least once in each month, opening original packages when there is a doubt as to the sound and serviceable condition of their contents. As damaged stores never become better and are frequently in the way, they should be promptly disposed of by the action of a surveying officer, or, if the quantity is small, by a certificate of a responsible officer. For instructions relating to the disposition of deteriorated subsistence stores (articles of food only), see paragraph 2789 hereof.

2310. In case, however, when, upon opening original packages of subsistence stores, it is manifest that the contents were damaged when purchased or through the fault of the seller, reclamation is made upon the seller, as prescribed in paragraphs 809 and 810 hereof, without waiting for the action of a surveying officer. A survey should also be requested.

2311. Before shipping subsistence supplies to other points, quartermasters will carefully examine the supplies, opening original packages when there is a doubt as to the sound and serviceable condition of their contents. Damaged or unserviceable articles, or those liable soon to become so, will not be shipped.

2312. The commanding officer of a post will require an inventory of subsistence stores on hand to be made by the quartermaster in person during the last week in each month. If it is not practicable for the quartermaster to take the inventory within the time mentioned, he will apply to the commanding officer for the detail of an officer to take it.

2313. When there is danger of the Government sustaining heavy loss by stores deteriorating, and there is no prospect of such stores being consumed in the near future, the quartermaster will immediately communicate with the department quartermaster, through his commanding officer, with a view to having such stores shipped elsewhere.

If it be inexpedient to transport the sales articles to a place where they can be used, they will be reported through proper channels, to the Quartermaster General, with a view to their condemnation and sale at public auction under section 1241, Revised Statutes.

If it be inexpedient to transport ration articles to a place where they can be used, the quartermaster will report the facts to his commanding officer, who will require the organizations to utilize such stores, not to exceed the ration allowance, until the surplus is exhausted, or until such other action as may seem advisable can be taken to protect the interests of the Government. The Government should not sustain loss of stores through the abuse of the savings privilege, nor should the soldier be forced to consume surplus stores that have accumulated through neglect of the quartermaster or other responsible officers.

FRESH BREAD.

2314. Fresh bread is supplied to troops in garrison from post bakeries operated in accordance with Army Regulations. In the field, when troops are not beyond the advance depots, bakeries will be established whenever practicable and operated as are bakeries at posts.

2315. A bakery company at peace strength consists of three sections of three units each. The fourth section is unorganized, but the equipment for this section will be kept on hand.

The organization and equipment are such that each unit, section, and company is complete in itself, so that orders directing assembly may specify simply the number of bakery units, sections, or companies required at a given destination and the authority to whom to report.

A bakery company is designed to supply normally a force of the strength of a division; a section, an Infantry brigade; and a unit, an Infantry regiment at war strength.

Bakery companies will be established for war service at the rate of one to each division, and for peace service in such number within each territorial department as may be authorized from time to time by the Secretary of War; they are to be formed from enlisted bakers of the Quartermaster Corps, with such civilian employees as may be necessary, and will be assembled only as needed; they are not to be considered as a constituent part of a division, but as elements of the Quartermaster Corps at large, and may be assigned in whole or part to concentration or other camps of a permanent or semipermanent character. They are normally to be treated as elements of the line of communication; when such line is established they are attached thereto, according to the needs of the particular situation, and are operated under the direction of the commander of the line of communications.

In time of peace, and for the service of the interior in time of war, bakery companies located within any territorial department are placed under the control of the department commander for all purposes of administration, training, and inspection, and their services may be utilized by him, unless otherwise ordered, in whole or in part as he may consider advisable, without reference to the War Department. (G. O. 29, W. D., 1914.)

Whenever troops are ordered to field duty or to maneuver camps, department commanders will designate the proper pro rata number of bakers to accompany such troops from the detachments of bakery companies stationed at the posts from which the troops are ordered, or from such other bakery personnel as may be available for the purpose, together with the necessary bakery equipment. The procedure outlined for class (a) personnel in section 11, paragraph 1009, will be followed on the receipt of orders

directing the movement of mobile organizations with attached bakery personnel of the Quartermaster Corps. (A. R. 1009, 1913, as changed by C. A. R. No. 47, 1913.)

Bakery companies will be administered as Signal Corps companies are now administered; men absent from the company headquarters will be regarded as detached for duty at the stations where they may be. A monthly report (Q. M. C. Form No. 435) will be rendered in the case of each man absent from company headquarters.

The commissioned officer in charge of the bakery company is responsible for the operation of the bakery and the training and discipline of the personnel.

When operating as a bakery company or in more than two sections, the personnel is rationed separately. When two sections, or less, are operating separately they are assigned for rations to the organizations with which they are serving.

2316. Bakeries are operated by the Quartermaster Corps under the direction of the quartermaster. All accounts and supplies pertaining to the bakery are reported on the account current and the return of subsistence stores of the quartermaster. Bread is sold at cost price in the same manner and subject to the same regulations as are other articles of subsistence stores.

At posts and stations where a bakery is operated by the Quartermaster Corps the baking of bread by companies is prohibited. Enlisted men and others entitled to a ration who are allowed to mess separately from companies or organizations are not required to purchase bread from the quartermaster.

Cost price.—The cost price of bread is determined in the following manner on the form provided for the purpose:

The cost of all flour and other ingredients used in the preparation of the bread baked as shown on the last day of the month, increased by the cost of power used in operating the bread-baking machinery, is divided by the total number of pounds of bread baked, and the result is the cost of 1 pound of bread.

When the baking of bread is commenced for the first time at any post or station by the Quartermaster Corps the price of 1 pound of bread is fixed until the close of the month at the price of 1 pound of flour, provided, however, that the price of bread for the succeeding month is fixed at the cost price of that baked in the preceding month and determined on the last day thereof.

Facilities for baking.—At all permanent posts a suitable building for baking bread, and in the field the tentage prescribed for the purpose, is provided by the Quartermaster Corps. Bake ovens and apparatus appertaining to the baking of bread are also provided by the Quartermaster Corps.

Personnel.—The necessary number of bakers, assistant bakers, and baker apprentices or laborers, not in excess of the numbers given in the following table, is furnished by the Quartermaster Corps:

Average daily production of bread (pounds).	Bakers.	Assistant bakers.	Baker apprentices (or laborers).	Average daily production of bread (pounds).	Bakers.	Assistant bakers.	Baker apprentices (or laborers).
300 or less	1	.....	1	1,500 to 2,000	1	2	2
300 to 500	1	.....	1	2,000 to 2,500	2	2	2
500 to 1,000	1	1	1	2,500 to 3,000	2	2	2
1,000 to 1,500	1	2	1	3,000 to 3,500	2	2	4

When the daily production is in excess of 3,500 pounds the number of bakers, assistant bakers, and baker apprentices or laborers is fixed by the Quartermaster General, according to the necessities of the case. (A. R. 1201, 1913, as changed by C. A. R. 4, 1914.)

2317. Field bread is a term applied to a type of fresh bread with thick crust, made to withstand long transportation and keep for a period of from 10 days to 2 weeks, or longer, depending on the weather conditions. It is intended for supply to troops separated from bakeries, and should be furnished, when practicable, in 4-pound square loaves.

The following recipes for field bread have been thoroughly tested in the field under varying conditions of climate and temperatures and have been found to be satisfactory as regards palatability, thickness of crust, and the retention of sufficient moisture to insure keeping the bread in good condition for a sufficient period of time for all practical purposes.

It is not intended that these recipes shall be followed blindly, but a sufficient number are here given in order that they may serve as a general guide to bakers in the field who may be producing bread under trying climatic conditions and from brands of flour with which they are not familiar.

RECIPE No. 1.

100 pounds flour (lesue) sifted.
52 pounds water.
1½ pounds dried yeast.

3 pounds sugar.
1½ pounds salt.

Make a straight dough by first mixing the yeast (which has been softened in water), sugar, and salt in the water at about 85° F. temperature, then putting in the flour, saving about 2 pounds for dusting. This will make a stiff dough and should be kneaded well. Set to rise in a temperature of about 88° F. The dough should be ready to punch down in about 6 hours. Punch down once and let rise again for about one-half hour and then put out on the bench. Knead well for about 20 or 25 minutes. Scale at 4 pounds and 8 ounces, round up and let prove 20 minutes on the bench. Mold into square flat loaves of about 1½ inches thickness. Set to prove in pans so that the loaves will not touch when at full proof. Let prove for about 1 hour and 15 minutes, temperature about 90° F. When ready to go into the oven the loaves may

be slashed crosswise with a sharp knife or punctured with pins, thus permitting the escape of a portion of the gas.

Bake in suitable pans in an 18-count oven for 1 hour.

RECIPE No. 2.

100 pounds of flour (issue).	3 pounds sugar.
6½ gallons water.	30 ounces salt.
24 ounces dried yeast (or 12 ounces compressed yeast).	

Make a straight dough as follows: Sift the flour into trough, saving about 2 pounds for dusting. Mix the dried yeast (which has been softened in water), sugar, and salt in the water of about 85° F. temperature. This will make a stiff dough, and should be kneaded well. Set to rise in a temperature of from 85° to 88° F. The dough should be ready to punch down in about 6½ hours. Punch down and let rise again for about 1 hour. Punch second time and allow to rise one-half hour, and then put on the bench. Scale at 4 pounds and 8 ounces and round up. Flatten out into square loaves of about 1½ inches thickness. Set to prove in pans so that the loaves will not touch. Let prove in pans 15 minutes. When ready to go into the oven the loaves should be slashed crosswise, so as to permit the escape of a portion of the gas.

Bake in oven (field oven with new type style of oven thermometer) at 475° for 1 hour and 30 minutes.

RECIPE No. 3.

100 pounds flour.	2 pounds sugar.
52 pounds water.	24 ounces salt.
24 ounces dried yeast.	

Dissolve the yeast and sugar in a vessel containing about 2 quarts of water. Similarly dissolve the salt in another vessel. Make a straight dough, graduating the heat of the water so that the temperature of the completed dough will be 85° F. Save about 2 pounds of flour for dusting. The dough thus made will be stiff and should be kneaded well. Set to rise in a temperature of 85° F. The dough should be ready to punch down in about 5 hours. Punch down and let rise again for 30 minutes and then put on the bench. Scale immediately at 4 pounds and 8 ounces. Knead scaled dough well so as to drive out all gas. Mold into loaves 12 by 9 inches, flattening them out so that they will be of uniform thickness. Place two loaves in a pan, with an interval of 4 inches, their short sides touching side of pan. Let prove 15 minutes in a temperature of 85° F. When ready to go into the oven slash crosswise with a sharp knife, the cuts extending from the middle of one side to the middle of the opposite side. Bake in a temperature of 450° F. for 1 hour and 30 minutes.

RECIPE No. 4.

Make a ferment with dry yeast.	8 ounces sugar or malt extract.
12 ounces dry yeast.	1½ pounds raw flour.
1½ pounds scalded flour.	2 gallons water.

Take 2 quarts of the above water and scald 1½ pounds of flour. Beat smooth and cool to 116° F. Then add the sugar or malt extract, dissolve the yeast in a portion of the water, and add the remaining water and raw flour. Allow this ferment to stand for 15 hours.

In making the dough add to the ferment:

100 pounds flour.	1½ pounds salt.
38 to 40 pounds water.	2 pounds sugar.

Give the dough half rising, then punch down. On the second rising give a half rising and punch again. On the third rising let the dough come up halfway and then take. Scale the same as in No. 3. Give short proof in pan and bake out well in a rather slow oven 450° F. This bread will have a close texture and will retain its moisture well. By baking hard in a slow oven the loaf will have a heavy crust, which should aid materially in keeping the interior moist.

RECIPE No. 5.

100 pounds flour (issue) sifted.	3 pounds sugar.
52 pounds water.	1½ pounds salt.
1½ pounds dried yeast.	

Operation: Soak the yeast in 4 quarts of water with 4 ounces of sugar at 90° F. for 3 hours, then add 4 pounds of flour. Let stand 2 hours, in which time it will begin to work.

Make a straight dough, mixing the yeast, the rest of the sugar, and salt in the water at a temperature to bring the dough up to 85° F., then mix, saving about 2 pounds of flour for dusting. This will make a stiff dough and should be kneaded well, set to rise in a temperature not over 90° nor under 85°. The dough should be ready to punch down in 5 or 6 hours, but this should be left to the baker, as time to ripen varies. Punch down, let rise until ripe; when ripe, which will take about 1 hour, put out on the bench, scale, round up, and let prove 20 minutes on the bench; then mold into square flat loaves about 1 inch thick, set to prove in pans, so that the loaves will not touch when at full proof; let prove for about 45 to 60 minutes at temperature 90°. When ready to go into the oven the loaves should be punctured with wooden pins, thus permitting the escape of portions of the gas. Bake in oven at 450° F. for 1½ hours.

RECIPE No. 6.

(Sponge and dough system.)

SPONGE.

50 pounds flour (issue) sifted.	1½ pounds dried yeast, or
4 gallons water.	10 ounces compressed yeast.

Operation: Soak yeast in 4 quarts water with 4 ounces of sugar at 90° F. 3 hours, then add 4 pounds of flour, let stand 2 hours, in which time it will begin to work. Then set the sponge, add 3 gallons of water at the required temperature to bring the sponge to 76° or 80° F., work in 46 pounds flour. Let this set for about 6 hours, in which time it will drop and should be made into dough.

DOUGH.

50 pounds flour (issue) sifted.
10 quarts water.

2½ pounds sugar.
1½ pounds salt.

Dissolve sugar and salt in water at temperature to bring the dough up to 82° F., then mix, saving 2 pounds of flour for dusting. This will make a stiff dough and should be kneaded well, set to rise in a temperature of 85° or 90° F. This dough should be ready to take in 2 or 2½ hours. Let ripen well before taking. Then put out on bench, scale, mold, round up, and let prove 30 minutes on the bench. Then mold into flat loaves of about 1 inch thickness, set to prove in pans so that at full proof the loaves will not touch. Let prove for about three-quarters to 1 hour at temperature of 90° F. When ready to go into the oven the loaves should be punctured with wooden pins to permit the escape of some of the gas. Bake in oven at 450° F. for 1½ hours.

NOTES ON FIELD BREAD.

TO REFRESHEN FIELD BREAD.

After the crumb of the bread has become hard and dry through long keeping it may be refreshed by wrapping with two layers of very wet cloths and reheating in a very slow oven for 30 minutes. While refreshing it water should be sprinkled on the cloths and the reheating continued so long as the loaf resists ordinary squeezing pressure in the hands. If too much water has been added, remove the cloths and dry the loaves well before removing from the oven.

It has been found that by increasing the salt over the normal quantity there is a tendency to add to the moisture of the loaf. Ordinarily 3 pounds of salt is used to 200 pounds of flour. However, in recipe No. 6 the salt is not increased, as the yeast is rather slow acting. From the time the dough is mixed until it is thrown on the bench 3½ hours are required.

Experiments have proven that yeast which is slow acting will retain its moisture a longer time than compressed yeast, the pores are much smaller, and consequently the loaf does not have such a tendency to dry out quickly.

ROPE IN BREAD—CAUSES AND PREVENTION.

During the summer of 1913 climatic conditions were particularly favorable for the development of rope in field bread. From 6 to 48 hours after baking the affected bread develops a moist, dark, sticky center, which after a short time involves a larger area and gives the loaf the appearance of being soaked in poor molasses. The bread has a very disagreeable odor and the affected area can be pulled into strings and threads, hence the name—rope. Characteristics that accompany, although not necessarily constitute it, are a red and immature crust. On account of the disagreeable odor the bread is entirely unfit for human food. The disease has been prevalent in the shops of many bakers and undoubtedly in Army bakeries during the hot summer months, but the disease is so little known that in almost all cases it is called sour bread, instead of its proper name—rope. Bread can not be sour and ropy at the same time. Acid produced or introduced by artificial means is unfavorable to the growth of the rope germ. Experiments made with the sour-dough process as yeast have fully proven this fact.

The causes of the appearance of this disease are numerous and so conflicting that no particular cause can accurately be stated. Unclean troughs and bakeries, underfermented doughs, flour made from sprouted wheat, inferior grade of flour, and dust, are among the causes which will produce the disease, but on the other hand, not in every above-cited cause will rope be produced, nor are any or all causes necessary to produce the disease. Experiments conducted have proven that a case of rope can be produced by simply taking a perfectly sweet loaf of bread, putting it into a steam room for one hour for four consecutive days, and after that time a case of rope is developed.

Potatoes are the main breeder of the rope bacillus, which may be carried by wind or flies to the bakery. The rope bacillus grows most readily during hot weather with a temperature of 95° F. or more, and is considerably increased when there is a high percentage of humidity in the air.

Experiments have been conducted in the school for bakers and cooks at Washington Barracks, D. C., with vinegar and lactic acid, and it was found that either will act as an agent for the eradication or prevention of the disease; as the former is more easily available in the Army, most experiments have been made with vinegar. Recognizing that the bacteria are very sensitive to acid, a series of experiments were made in order to increase the acidity of the dough, and it was found that 1 pound of 100-grain vinegar to every 100 pounds of flour will successfully check the disease.

If the disease should make its appearance for any cause whatever, the following is recommended:

Thoroughly clean and scour the bakery and all utensils. Give particular attention to the cracks where flour may collect and serve as food for the rope bacillus. Strong vinegar should be used for this purpose; all dough troughs, span boards, dough mixers, bread pans, etc., should be cleaned with vinegar and rinsed with clear water. One pound of vinegar should be used in the water for every 100 pounds of flour in making the dough. No bread infected by rope should be kept in the bakery, as the disease is highly contagious not only to bread but also to cake and other foodstuff, and in a number of cities the board of health will quarantine any bakery which has developed the disease.

After thoroughly cleaning the bakery follow with fumigation as in the case of a contagious disease. Formalin gas generated by the use of potassium permanganate and formalin is very effective. The fumes produce an irritating action on the eyes and mucous membranes; therefore while the bakery is being fumigated work should be suspended. It is desirable to have the fumigation done by the surgeon of the post. Sulphur fumigation could be given by burning sulphur candles, but in that case all flour must be removed from the bakery, as the sulphur fumes weaken the gluten in the flour and make it useless for bread making.

In connection with this, it is recommended that in field bakeries the bread after baking be not covered with the rack covers until such time as the bread is actually stale, but that instead a lighter covering, such as mosquito netting, be used, which will allow plenty of fresh air to circulate around the loaves and still keep away the flies and dust.

The above remarks also apply to the disease called "fungi." While this disease has not the same symptoms as rope, it is produced by similar bacteria, and the means of eradicating the disease are the same as described above.

In view of the fact that the sour-dough process will prevent rope germs and other bacteria from multiplying sufficiently to make bread unfit to eat, the sour-dough process should be used after fumigation until such time as all danger is removed.

ISSUES AND SALES.

§318. The kinds and quantities of the component articles of the Army ration and the substitutive equivalent articles which may be issued in place of such component shall be as follows:

1. GARRISON RATION.

Component articles and quantities.		Substitutive articles and quantities.	
Beef, fresh.....	20 ounces....	Mutton, fresh.....	20 ounces.
		Bacon.....	12 ounces.
		Canned meat, when impracticable to furnish fresh meat.....	16 ounces.
		Hash, corned beef, when impracticable to furnish fresh meat.....	16 ounces.
		Fish, dried.....	14 ounces.
		Fish, pickled.....	18 ounces.
Flour.....	18 ounces....	Fish, canned.....	16 ounces.
		Turkey, dressed, drawn, on Thanksgiving Day and Christmas, when practicable.....	16 ounces.
		Soft bread.....	18 ounces.
		Hard bread, to be ordered issued only when the interests of the Government so require.....	16 ounces.
Baking powder.....	0.08 ounce....	Corn meal.....	20 ounces.
Beans.....	2.4 ounces....	Rice.....	1.6 ounces.
		Hominy.....	1.6 ounces.
		Potatoes, canned.....	15 ounces.
		Onions, in lieu of an equal quantity of potatoes, but not exceeding 20 per cent of total issue.....	
Potatoes ¹	20 ounces....	Tomatoes, canned, in lieu of an equal quantity of potatoes, but not exceeding 20 per cent of total issue.....	
		Other fresh vegetables (not canned) when they can be obtained in the vicinity or transported in a wholesome condition from a distance, in lieu of an equal quantity of potatoes, but not exceeding 30 per cent of total issue.....	
		Apples, dried or evaporated.....	1.28 ounces.
		Peaches, dried or evaporated.....	1.28 ounces.
Prunes.....	1.28 ounces....	Jam, in lieu of an equal quantity of prunes, but not exceeding 50 per cent of total issue.....	
		Coffee, roasted, not ground.....	1.12 ounces.
Coffee, roasted and ground....	1.12 ounces....	Coffee, green.....	1.4 ounces.
Sugar.....	3.2 ounces....	Tee, black or green.....	0.32 ounce.
Milk, evaporated, unsweetened.....	0.5 ounce....		
Vinegar.....	0.16 gill.....	Pickles, cucumber, in lieu of an equal quantity of vinegar, but not exceeding 50 per cent of total issue.....	
Salt.....	0.64 ounce....		
Pepper, black.....	0.04 ounce....		
Cinnamon.....	0.014 ounce....	Cloves.....	0.014 ounce.
Lard.....	0.64 ounce....	Ginger.....	0.014 ounce.
Butter.....	0.5 ounce....	Nutmeg.....	0.014 ounce.
Syrup.....	0.32 gill.....	Lard substitute.....	0.64 ounce.
Flavoring extract, lemon.....	0.014 ounce....	Oleomargarine.....	0.5 ounce.
		Vanilla.....	0.014 ounce.

¹ In Alaska, 16 ounces bacon, or, when desired, 16 ounces salt pork, or 22 ounces salt beef.

² In Alaska the allowance of fresh vegetables will be 24 ounces instead of 20 ounces, or canned potatoes, 18 ounces instead of 15 ounces.

NOTE.—Food for troops traveling on United States Army transports will be prepared from the articles of subsistence stores which compose the ration for troops in garrison, varied by the substitution of other articles of authorized subsistence stores, the total daily cost per man of the food consumed not to exceed 20 per cent more than the current cost of the garrison ration, except on Thanksgiving Day and Christmas, when 80 per cent increase over the same current cost is authorized.

2. TRAVEL RATION.

Component articles and quantities.		Substitutive articles and quantities.	
Soft bread.....	18 ounces....	Hard bread.....	16 ounces.
Beef, corned.....	12 ounces....	Hash, corned beef.....	12 ounces.
Beans, baked.....	4 ounces....		
Tomatoes, canned.....	8 ounces....		
Jam.....	1.4 ounces....		
Coffee, roasted and ground.....	1.12 ounces....		
Sugar.....	2.4 ounces....		
Milk, evaporated, unsweetened.....	0.5 ounce....		

3. RESERVE RATION.

Bacon.....	12 ounces....		
Or meat, canned.....	16 ounces....		
Hard bread.....	16 ounces....		
Coffee, roasted and ground.....	1.12 ounces....		
Sugar.....	2.4 ounces....		
Salt.....	0.16 ounce....		

One day in each alternate month of the season of practical instruction, not exceeding three days in each year, the use of the reserve ration with individual cooking will be required by all troops in the field for purposes of instruction.

4. FIELD RATION.

The field ration is the ration prescribed in orders by the commander of the field forces. It consists of the reserve ration in whole or in part, supplemented by articles of food requisitioned or purchased locally, or shipped from the rear, provided such supplements or substitutes correspond generally with the component articles or substitutive equivalents of the garrison ration.

5. FILIPINO RATION.

Component articles and quantities.		Substitutive articles and quantities.	
Beef, fresh.....	12 ounces....	Bacon.....	8 ounces.
		Canned meat.....	8 ounces.
		Fish, canned.....	12 ounces.
		Fish, fresh.....	12 ounces.
		Hard bread.....	8 ounces.
		Soft bread.....	8 ounces.
Flour.....	8 ounces....		
Baking powder, when in field and ovens are not available.....	0.32 ounce....		
Rice, unpolished.....	20 ounces....		
Potatoes.....	8 ounces....	Onions.....	8 ounces.
Coffee, roasted and ground.....	1 ounce....		
Sugar.....	2 ounces....		
Vinegar.....	0.08 gill....		
Salt.....	0.64 ounce....		
Pepper, black.....	0.02 ounce....		

Scout organizations will be required to use the entire allowance of the meat component, and not more than 16 ounces of rice per day to be used for each ration. The purchase of 1.6 ounces of beans per ration in substitution of the portion of the rice ration not drawn will be made, and use of as large an extent as possible of native products, such as camotes, mongos, and squash will be required.

6. EMERGENCY RATION.

The emergency ration is furnished, in addition to the regular ration, as required for troops on active campaign or in the field for purposes of instruction, and will not be opened except by order of an officer or in extremity, nor used when regular rations are obtainable.

Ration returns upon which emergency rations are drawn will bear the certificate of the organization commander that such rations are required for the enlisted men of his organization and that the money value of any rations previously drawn by him, and improperly opened or lost, has been charged against the person responsible.

Company and detachment commanders are responsible for the proper care and use of emergency rations carried on the person of the soldier. (A. R. 1206, 1913, as changed by C. A. R. 8, 1914.)

2319.

THE TRAIL RATION (OR SPECIAL ALASKAN RATION).

(For use in Alaska only, as hereinafter stated.)

Component articles and quantities.		Substitutive articles and quantities.	
Beef, fresh.....	20 ounces....	Mutton, fresh, when cost does not exceed that of beef.....	20 ounces.
		Bacon.....	15 ounces.
		Canned meat, when impracticable to furnish fresh meat.....	16 ounces.
		Fish, dried.....	14 ounces.
		Fish, pickled.....	18 ounces.
Flour.....	17 ounces....	Fish, canned.....	18 ounces.
		Soft bread.....	18 ounces.
		Hard bread, to be ordered issued only when impracticable to use flour or soft bread.....	16 ounces.
Baking powder.....	0.06 ounce....	Corn meal.....	20 ounces.
Beans.....	4.8 ounces....	Pean.....	2.4 ounces.
		Rice.....	2.4 ounces.
		Hominy.....	1½ ounces.
Potatoes.....	24 ounces....	Potatoes 19.2 ounces and onions 4.8 ounces.....	24 ounces.
		Potatoes 19.2 ounces and canned tomatoes 4.8 ounces.....	24 ounces.
		Tomatoes, canned, in lieu of an equal quantity of potatoes, but not exceeding 40 per cent of total issue.....	24 ounces.
		Potatoes 16.8 ounces and other fresh vegetables (not canned) 7.2 ounces when they can be obtained in the vicinity or transported in a wholesome condition from a distance.....	24 ounces.
		Desiccated vegetables when impracticable to furnish fresh vegetables.....	3.6 ounces.
Prunes.....	4 ounces....	Apples, dried or evaporated.....	4 ounces.
		Peaches, dried or evaporated.....	4 ounces.
		(30 per cent of the issues to be prunes when practicable.)	
Coffee, roasted and ground....	1½ ounces....	Coffee, green.....	1½ ounces.
Sugar.....	4 ounces....	Tea, black or green.....	½ ounce.
Milk, condensed.....	2.4 ounces....		
Sirup.....	⅔ gill.....		
Butter.....	2.24 ounces....		
Vinegar.....	⅔ gill.....	Vinegar ⅔ gill and cucumber pickles ⅔ gill.....	⅔ gill.
Salt.....	⅔ ounce....		
Pepper, black.....	⅔ ounce....		
Cinnamon.....	⅔ ounce....		
Cloves.....	⅔ ounce....		
Mustard.....	⅔ ounce....		
Nutmeg.....	⅔ ounce....		
Soap.....	⅔ ounce....		
Candles (when illumination is not furnished by the Q. M. Corps).....	⅔ ounce....		

The foregoing ration was approved by the Secretary of War July 27, 1909 (208419). Under date of February 7, 1906, he extended its use to enlisted men on duty at all telegraph stations in Alaska except those at garrisoned posts (49766—148).

The present allowances of flour, baking powder, sugar, milk, sirup, and butter were fixed by the Secretary of War, July 27, 1909 (208419); his authority for the remaining articles dates from March 3, 1903 (49766—116; 201055—3).

2320. The Army Regulations (par. 477 of 1913) prescribe that Indians held as prisoners of war are entitled to receive necessary subsistence.

There is not, however, a special ration prescribed for the use of Indians.

2321. When it is contemplated to grow vegetables in a post garden, the post quartermaster, with the approval of the post commander, will notify the department quartermaster of the period during which the post garden may be relied upon to supply vegetables, and that period will be excepted from the operation of any contract that may be made for supplying vegetables to the post. (A. R. 1206, 1913).

2322. After rations leave the quartermaster they are in the keeping of the troops, and any loss sustained by subsequent deterioration or avoidable circumstances is theirs.

2323. When rations obtained from the quartermaster are found by a surveying officer to have been lost or destroyed through unavoidable circumstances so that those for whom they were procured were insufficiently subsisted and money is expended from the company fund for necessary subsistence, the company fund may be reimbursed by the Quartermaster Corps for the amount so expended, when, in the opinion of the Quartermaster General, the circumstances of the case warrant such action.

2324. Except in emergencies, canned roast beef should be furnished not oftener than two days in ten and not at all unless vegetables can be provided and cooking facilities are available.

2325. Corned beef, roast beef, and corned-beef hash will ordinarily be purchased in 2-pound net-weight cans. When emergencies require the purchase of trade packages (No. 2 cans) of these articles, such cans will be estimated as 24 ounces. Trade packages of other ration articles being of varying weights, their contents will be estimated as follows:

	Ounces.
Fish, salmon, No. 1 cans.....	16.00
Baking powder, No. 1 cans.....	16.00
Beans, baked:	
No. 1 cans.....	10.00
No. 3 cans.....	82.00
Tomatoes:	
No. 2½ or No. 3 cans.....	32.00
No. 10 cans.....	104.00
Jam, No. 2 cans.....	25.20
Milk, evaporated:	
Hotel size.....	32.00
Pint cans.....	16.00
Lard, No. 5 pails.....	66.56
Spices, No. ½ cans.....	4.00
Flavoring extracts:	
2-ounce bottle.....	2.00
8-ounce bottle.....	8.00

In computing the cost of the ration for November and December, the allowance of undrawn turkey will be 19 ounces. (G. O. 44, W. D., 1911.)

2326. Quartermasters to furnish ration certificates when any considerable detachment of enlisted men leave a post or command; also when civilian employees entitled to rations are detached. How prepared and disposed of. (A. R. 1213, 1913.)

2327. Subsistence will not be issued to destitute persons except when the commanding officer assumes the responsibility of ordering the issue to relieve starvation or extreme suffering. In such cases the circumstances will be fully stated in a written order, specifying the articles and quantities to be issued. This order, bearing a certificate of an officer that the stores have been issued, will be filed by the quartermaster, with his return of subsistence stores as his authority for dropping them. (A. R. 1219, 1913.)

2328. All articles of the garrison, travel, or Filipino ration due a company, or other organization, will be retained by the quartermaster and credit given to the organization for the money value of these articles at the current price of the articles; and the quartermaster will pay as savings to the organization commanders any excess in value of the stores so retained over those purchased by the organization. Such savings shall be used solely for the purchase of articles of food.

When on the march in time of peace, a daily issue of rations will be made in the manner prescribed in the Field Service Regulations for time of war. The ration to be issued to troops on the march in time of peace will be prescribed by the commander, and will not exceed the allowances prescribed for the garrison ration.

In time of peace the ration savings privilege will be suspended for troops on the march, except that when so ordered by the commander, the savings privilege will be allowed on certain specified articles of the ration.

Upon arrival of troops at mobilization or concentration camps the ration savings privilege will be suspended and entirely replaced by issue of rations in kind. This same restriction also applies during the period of field operations.

The commanding officer will designate the periods for which ration returns are to be submitted. Immediately upon the receipt of a ration return by the quartermaster, duly signed and approved, he will enter it, together with the actual cost of the ration as computed on the back of the ration and savings account. The stores required will be purchased from the quartermaster on charge sales slips, in the name of the organization, against their credit shown on the account. At the end of the month, or whenever necessary, the organization commander will settle the account with the quartermaster, when the savings due the organization, or the amount due the quartermaster, as the case may be, will be paid and the account certified as required.

All articles of the ration required for the supply of troops will be obtained from the quartermaster when on hand, but if any article be not in stock, a temporary supply may be purchased elsewhere.

When necessary to renew reserve rations, or to avoid loss of ration articles that have accumulated, the quartermaster will report the facts to the commanding general or the commanding officer, as the case may be, who, if he considers it necessary to prevent loss, will give in writing the necessary orders looking to the issue of such supplies to troops. Such issues will not exceed the ration allowance, and will be continued until the surplus is exhausted, or until such other action as may seem advisable can be taken to protect the interest of the Government. (A. R. 1220, 1913, as changed by C. A. R. 8, 1914.)

Q. M. C. Form 223 (Ration return) is used in making the requisition upon the quartermaster for rations. It may be used for a brigade, regiment, battalion, company, troop or battery, a detachment, civilian employees, or other case where the issue of rations is authorized.

2329. On the first of each month, or whenever necessary, the quartermaster will compute on the back of the ration and savings account the actual cost of the ration in use at his post at the following rates:

GARRISON RATION.

	Per cent.		Per cent.
Beef, fresh.....	70	Sugar.....	100
Bacon, issue.....	30	Milk, evaporated, unsweetened.....	100
Flour, issue.....	100	Vinegar.....	50
Baking powder.....	100	Pickles, cucumber.....	50
Beans.....	50	Salt.....	100
Rice.....	50	Pepper, black.....	100
Potatoes, fresh.....	70	Cinnamon.....	100
Onions, fresh.....	20	Lard.....	50
Tomatoes, canned.....	10	Lard substitute.....	50
Prunes.....	30	Butter.....	50
Jam.....	50	Oleomargarine.....	50
Apples, evaporated.....	10	Sirup.....	100
Peaches, evaporated.....	10	Flavoring extract, lemon.....	100
Coffee, roasted and ground.....	100		

For Thanksgiving Day or Christmas, when turkey costs more than the regular meat ration, the proper allowance will be made on the ration and savings account by adding to the amount due the organization the product of the number of men present on the holiday multiplied by the excess cost of turkey over the regular meat ration. Should a ration of turkey cost less than the regular meat ration, the proper deduction will be made.

TRAVEL RATION.

	Per cent.		Per cent.
Soft bread or hard bread.....	100	Jam.....	100
Beef, corned or hash, C. B.....	100	Coffee, roasted and ground ¹	100
Beans, baked.....	100	Sugar ¹	100
Tomatoes, canned.....	100	Milk, evaporated, unsweetened ¹	100

FILIPINO RATION.

	Per cent.		Per Cent.
Beef, fresh.....	70	Rice, unpolished.....	100
Bacon, issue.....	20	Potatoes.....	80
Fish.....	10	Onions.....	20
Or—Canned meat.....	70	Coffee, roasted and ground.....	100
Bacon, issue.....	20	Sugar.....	100
Fish.....	10	Vinegar.....	100
Flour, or hard bread, or soft bread....	100	Salt.....	100
Baking powder, when ovens are not available.....	100	Pepper, black.....	100

When reserve rations or surplus ration articles are ordered used under paragraph 1220, Army Regulations, 1913, any excess cost of such articles over that of the articles ordinarily used in computing the cost of the ration will be credited to the organization on the ration and savings account. Should any articles so ordered be cheaper than that ordinarily used, a corresponding deduction will be made from the organization's credit. The manner of ascertaining the amount of the credit or deduction will be shown on the back of the ration and savings account, to which the order of the commanding officer directing the issue will be attached. (A. R. 1221, 1913.)

2330. If ration and savings accounts are not paid by a quartermaster in the month during which they accumulated, the proper organization will be furnished with an extract of the account showing the amount due, which voucher, duly certified by the quartermaster and approved by the commanding officer, will be presented for payment to any quartermaster having funds for the purpose. (A. R. 1222, 1913.)

2331. When a component or substitutive article of the ration is on hand in different kinds of packages, the price of the article varying with the package, the lowest price of the article on hand per gill, gallon, ounce, or pound, as the case may be, will be used in computing the cost of the ration, except when the use of a particular article is ordered by the commanding officer. In computing the value of a ration for the "ration and savings account" the current price of the component and substitutive articles of the ration will be used.

¹ When 21 cents coffee money is paid, the coffee, sugar, and milk components will not be included when computing the travel ration.

2333. SAMPLE MENU FOR TWO DAYS, USING GAS COOKER.

FIRST DAY.

<i>Breakfast.</i>	<i>Dinner.</i>	<i>Supper.</i>
Hot corned-beef hash.	Cold corned beef.	Cold meat (boiled ham or roast beef, cooked before starting on journey).
Soft bread.	Hot baked beans.	Stewed tomatoes.
Coffee.	Soft bread.	Jam.
Butter.	Coffee.	Soft bread.
	Pickles.	Coffee.

SECOND DAY.

Hot baked beans.	Cold meats.	Hot corned-beef hash.
Soft bread.	Stewed tomatoes, corn, or other canned vegetables.	Soft bread.
Butter.	Soft bread.	Coffee.
Coffee.	Coffee.	Sirup.

The necessary quantity of the following articles should be drawn for the journey:

Beef, corned, canned.	Jam.	Pepper.
Hash, corned-beef.	Coffee, roasted and ground.	Butter.
Salmon, canned, if desired.	Sugar.	Sirup.
Soft bread.	Milk, evaporated.	Soap, draw authorized allowance.
Hard bread.	Pickles.	
Tomatoes.	Salt.	

A sufficient quantity of baked beans, canned, should be drawn, as they can be readily heated by the cooker. If the journey is an extended one, fresh onions may be drawn; also a small quantity of bacon.

On account of the limited space available for cooking, and the necessity of absolute cleanliness, it is not desired to prepare elaborate meals.

The following is a list of a few articles of food which can be utilized when preparing meals with the gas cooker:

Tea.	Succotash, canned.	Plum pudding, canned.
Chocolats.	Peas, canned.	Soups, canned.
Cocoa.	Hominy, canned.	Beef stew, canned.
Eggs, fresh.	Sauerkraut, canned.	Vienna sausage, canned or fresh.
Beans, stringless, canned.	Sauerkraut and frankfurter sausage, canned.	Frankfurter sausage, canned or fresh.
Corn, canned.		

Since it requires from 45 minutes to 1 hour to boil water in sufficient quantity for cooking, hot water should be obtained from the engine in order to hasten the work.

The following bills of fare have been tried by detachments traveling and using gas cookers and have given satisfaction:

FOR A FIVE-DAY JOURNEY.

FIRST DAY.

<i>Breakfast.</i>	<i>Dinner.</i>	<i>Supper.</i>
		Cold roast beef.
		Potato salad.
		Peach jam.
		Soft bread and butter.
		Chocolate.

SECOND DAY.

Cold boiled ham.	Cold roast beef.	Cold roast beef.
Boiled eggs.	Sliced onions.	Potato salad.
Peach jam.	Hot baked beans.	Bread, peach jam.
Bread and butter.	Peaches.	Tea.
Chocolate.	Bread and butter.	
	Coffee.	

THIRD DAY.

Cold boiled ham.	Boiled beans and tomatoes.	Hot corned-beef hash.
Cold roast beef.	Sliced onions.	Potato salad.
Pickles.	Creamed peas.	Apple pie.
Bread and butter.	Bread, peach jam.	Bread and butter.
Chocolate.	Coffee.	Tea.

FOURTH DAY.

Cold boiled ham.
Pickles.
Bread and butter.
Chocolate.

Hot baked beans.
Creamed sweet corn.
Pickles.
Peaches.
Bread, peach jam.
Coffee.

Hot corned-beef hash.
Stewed tomatoes.
Apple pie.
Bread and butter.
Tea.

FIFTH DAY.

Hot corned-beef hash.
Hard bread.
Peach jam.
Bread and butter.
Coffee.

Hot baked beans.
Boiled eggs.
Peaches, bread and butter.
Coffee.

All bread soft unless otherwise specified.

FOR A THREE-DAY JOURNEY.

FIRST DAY.

Breakfast.

Cold boiled ham and eggs.
Bread and butter.
Doughnuts, jam.
Milk, coffee.

Dinner.

Cold roast beef.
Creamed peas.
Bread and butter.
Pineapples, ginger snaps.
Coffee, milk.

Supper.

Sliced ox tongue.
Potato salad.
Pickles.
Bread, cheese.
Butter, jam.
Peaches, tea, milk.

SECOND DAY.

Chipped beef and cream.
Boiled eggs, bread.
Butter, doughnuts.
Jam, coffee, milk.

Cold roast beef.
Creamed peas, pickles.
Peaches, bread.
Butter, coffee, milk.
Ginger snaps.

Boston baked beans.
Stewed tomatoes.
Catsup, pineapples.
Bread, butter, jam.
Cheese, tea, milk.

THIRD DAY.

Pork sausage.
Boiled eggs, bread.
Butter, doughnuts.
Jam, coffee, milk.

Boiled beans, Spanish.
Creamed peas.
Catsup, bread, butter.
Peaches, ginger snaps.
Coffee, milk.

Chipped beef and cream.
Stewed tomatoes.
Cold beans, bread.
Butter, cheese.
Pineapple, tea, milk.

2333. The United States is not concerned with the manner in which the several States subsist their militia while in camp, the law not contemplating the issue of rations in kind by the Quartermaster Corps. The only limitation, so far as the United States is concerned, is that the subsistence of the militia, while in camp shall not exceed the average cost of the Regular Army ration. This cost is 30 cents for the garrison ration and 40 cents for the travel ration.

2334. In adjusting charges to be made against enlisted men or others on account of increased expense to the Government for their subsistence, the value of the garrison ration will be estimated at 30 cents, the Filipino ration at 20 cents, and the travel ration at 40 cents. (A. R. 1207, 1913.)

2335. Stores longest on hand, if in fit condition, will be first issued, sold, or shipped. (A. R. 1196, 1913.)

2336. Subsistence stores in good condition, but not required for use, will be disposed of under the direction of the Quartermaster General. In urgent cases, such as sudden abandonment of a post, liability to rapid deterioration, etc., they may be sold, or otherwise properly disposed of, on the recommendation of an inspecting officer, approved by a commanding general. (A. R. 1197, 1913.)

2337. Subsistence stores will not be transferred gratuitously to another staff department, nor obtained, issued, sold, or otherwise disposed of except as authorized by regulations. (A. R. 1198, 1913.)

2338. Hereafter when under the Army Regulations subsistence supplies are furnished to another bureau of the War Department, or to another executive department of the Government or employees thereof, payment therefor shall be made in cash by the proper disbursing officer of the bureau, office, or department concerned, or by the employee to whom the sale is made. When the transaction is between two bureaus of the War Department the price to be charged shall be the contract or invoice price of the supplies. When the transaction is between the Subsistence Department (now Quartermaster Corps) and another executive department of the Government or employees thereof, the price to be charged shall include the contract or invoice price and ten per centum additional to cover wastage in transit, and the cost of transportation. (Act Mar. 3, 1911; 36 Stat., 1047.)

2339. As a rule, the reimbursement issues of subsistence supplies referred to in paragraph 2212 heretofore are limited to rations. Under the act of March 3, 1911, subsistence supplies must be paid for in cash and can

not therefore be reimbursed by transfer of appropriation. Reimbursement issues are allowable where the supplies are to be replaced in kind. The quartermaster who makes reimbursement issues, should forward with his returns separate abstracts and ration accounts of all such transactions, filing with them a copy of the authority or reference to the law justifying the same.

2340. When the Navy or Marine Corps, cooperating with the Army under the provisions of section 1143, Revised Statutes, are furnished with rations, the subsistence (now "Supplies, services, and transportation") appropriation of the Army is entitled to reimbursement from the corresponding appropriation of the Navy, (13 Comp., 529.)

2341. The price to be charged and other conditions of the sale of subsistence stores to officers, their families, officers' messes, contract surgeons, dental surgeons, veterinarians, female nurses, and hospital matrons. (A. R. 1239, 1913.)

2342. Cash sales of subsistence stores defined; and prescribed action when sales are not paid for within the calendar month. (A. R. 1240, 1913.)

2343. Sale of subsistence stores to enlisted men, and to post exchanges. (A. R. 1241, 1913.)

2344. The following is the list of subsistence stores authorized to be kept for sale to officers and enlisted men under the provisions of paragraph 1000, Army Regulations, 1913):

RATION ARTICLES.

Articles.	Units.	Articles.	Units.
Beef, fresh.....	Pound.	Jam, blackberry.....	No. 2 can.
Mutton, fresh.....	Do.	Coffee, issue:	
Bacon:		Roasted and ground.....	Pound.
In crates.....	Do.	Roasted.....	Do.
12-pound cans.....	Do.	Green.....	Do.
3-pound cans.....	Do.	Tea:	
Pork, salt ¹	Do.	Black, English breakfast.....	Pound.
Beef:		Black, Oolong.....	Do.
Salt ¹	Do.	Green, gunpowder.....	Do.
Corned.....	2-pound can.	Green, Japan.....	Do.
Fresh, roast.....	Do.	Green, Young Hyson.....	Do.
Hash, corned-beef.....	Do.	Sugar, granulated.....	Do.
Fish:		Milk, evaporated.....	Hotel can.
Dried, cod.....	Pound.	Do.....	Pint can.
Pickled, mackerel.....	Do.	Vinegar.....	Gallon.
Canned, salmon.....	No. 1 can.	Pickles, cucumber.....	Do.
Flour, issue.....	Pound.	Salt, issue.....	Pound.
Hard bread.....	Do.	Pepper, black.....	No. 1 can.
Corn meal:		Cinnamon.....	Do.
White.....	Do.	Cloves.....	Do.
Yellow.....	Do.	Ginger.....	Do.
Baking powder.....	No. 1 can.	Nutmegs.....	Pound.
Beans.....	Pound.	Lard, issue:	
Beans, baked.....	No. 1 can.	In cans.....	Do.
Do.....	No. 3 can.	In pails.....	No. 5 pail.
Rice.....	Pound.	In tubs.....	Pound.
Hominy:		Lard, substitute:	
Coarse.....	Do.	In cans.....	Do.
Fine.....	No. 2 carton.	In pails.....	No. 5 pail.
Fine, in cans.....	Pound.	In tubs.....	Pound.
Potatoes:		Butter, issue.....	Do.
Fresh.....	Do.	Oleomargarine.....	Do.
Canned.....	30-ounce can.	Sirup, issue.....	Gallon.
Onions, fresh.....	Pound.	Flavoring extract:	
Tomatoes.....	Small can.	Lemon.....	2-ounce bottle.
Do.....	No. 10 can.	Do.....	8-ounce bottle.
Prunes.....	Pound.	Vanilla.....	2-ounce bottle.
Apples, evaporated.....	Do.	Do.....	8-ounce bottle.
Peaches, evaporated.....	Do.	Emergency rations.....	Number.

SUBSISTENCE STORES OTHER THAN RATION ARTICLES.

Almonds ¹	Pound.	Brushes, nail.....	Number.
Ammonia ¹	Bottle.	Butter, sales, in bulk.....	Pound.
Apple butter.....	Can.	Sales, prints.....	Do.
Apples.....	Small can.	Sales.....	No. 3 can.
Do.....	No. 10 can.	Do.....	No. 1 can.
Apricots.....	Can.	Cabbage.....	Can.
Asparagus.....	Do.	Candy:	
Bacon, breakfast.....	Pound.	Chocolate.....	Can or carton.
Do.....	No. 1 can.	Lemon drops.....	Do.
Baking powder.....	No. 1 can.	Stick.....	Do.
Beans, lima.....	Can.	Cards, playing ¹	Pack.
Beans, stringless.....	Do.	Carrots.....	Can.
Beef:		Cheese:	
Extract.....	Jar.	Edam.....	Number.
Sliced.....	Can.	Full cream.....	Pound.
Beets ¹	Do.	Do.....	No. 1 can.

¹ In Alaska only.¹ In Alaska and the Philippine Islands only.

SUBSISTENCE STORES OTHER THAN RATION ARTICLES.

Articles.	Units.	Articles.	Units.
Cherries.....	Can.	Oysters.....	No. 2 can.
Chicken, boneless ¹	Do.	Peaches.....	Can.
Chocolate:		Pears.....	Do.
Plain.....	Package.	Peas, green.....	Do.
Vanilla.....	Do.	Pepper:	
Chutney ²	Bottle.	Cayenne.....	Bottle.
Cigarette papers ²	Book.	Chili colorado.....	Can.
Cigars.....	1/4 box.	Pickles:	
Do.....	1/4 box.	Chowchow.....	Pint jar.
Do.....	1/4 box.	Do.....	Quart jar.
Citron ¹	Pound.	Gherkins.....	Pint jar.
Clam juice.....	Can.	Do.....	Quart jar.
Cocoa.....	Do.	Mixed.....	Pint jar.
Coffee, green:		Do.....	Quart jar.
Arabian.....	Pound.	Pineapples.....	Can.
Sumatra.....	Do.	Pipes.....	Number.
Coffee, roasted:		Plum pudding.....	Can.
Arabian.....	2-pound can.	Potatoes, sweet.....	Do.
Sumatra.....	Do.	Preserves:	
And ground.....	Do.	Cherry ¹	Can or jar.
Corn, sweet.....	Can.	Damon.....	Do.
Crabs, deviled.....	Do.	Orange ¹	Do.
Crackers:		Quince ¹	Do.
Ginger.....	Carton.	Raspberry.....	Can.
Do.....	Can.	Strawberry.....	Do.
Graham.....	Carton.	Pumpkin.....	Do.
Do.....	Can.	Raisins.....	Can or carton.
Soda.....	Carton.	Sago ¹	Pound.
Do.....	Can.	Salt, table.....	Bag.
Water.....	Carton.	Do.....	Box.
Do.....	Can.	Do.....	Bottle.
Currents.....	Do.	Sardines.....	Can.
Curry powder ²	Bottle.	Sauce:	
Eggs, desiccated ¹	Can.	Chili ¹	Bottle.
Farina.....	Package.	Cranberry.....	Can.
Do.....	Can.	Tabasco.....	Bottle.
Flour:		Tomato catsup.....	Do.
Buckwheat ¹	Pound.	Worcestershire.....	Do.
Family.....	Do.	Sauerkraut ²	Can.
Graham ¹	Do.	Sausage:	
Gelatin.....	Packet.	Pork.....	Do.
Ginger ale.....	Bottle.	Vienna style.....	Do.
Ham:		Shrimp.....	Do.
Deviled.....	Can.	Sirup, maple.....	Do.
Dry cured.....	Pound.	Soup:	
Sugar cured.....	Do.	Beef.....	Do.
Herring ¹	Jar or can.	Chicken.....	Do.
Hominy, lye.....	Can.	Clam chowder.....	Do.
Hops.....	Package.	Mock turtle.....	Do.
Horse-radish ¹	Bottle.	Ox tail.....	Do.
Jam, assorted.....	Can.	Spinach.....	Do.
Jelly, currant.....	Do.	Squash.....	Do.
Knives, pocket ¹	Number.	Starch, corn.....	Package.
Lard, sales.....	5-pound can.	Sugar:	
Do.....	No. 5 pail.	Cut loaf.....	Pound.
Listerine.....	Bottle.	Powdered.....	Do.
Lobster.....	Can.	Talcum powder.....	Can.
Macaroni.....	Package.	Tapioca.....	Package.
Milk, condensed:		Do.....	Can.
Sweetened.....	Can.	Tobacco:	
Unsweetened ²	Do.	Chewing.....	Pound.
Milk, malted.....	Bottle.	Smoking.....	1-ounce bag.
Mince-meat ¹	Can or crock.	Do.....	Package.
Mirrors ¹	Number.	Toilet water.....	Bottle.
Molasses.....	Gallon.	Tongue, beef.....	Can.
Mushrooms.....	Can.	Tooth powder.....	Can or bottle.
Mustard:		Tooth wash.....	Bottle.
Ground.....	Do.	Turkey, boneless ¹	Can.
Prepared.....	Bottle.	Turnips ²	Do.
Oatmeal:		Walnuts ¹	Pound.
In cans.....	Can.	Water, effervescent.....	Bottle.
In cartons.....	Carton.	Wheat, rolled.....	Can.
Oil, olive.....	Bottle.	Witch-hazel.....	Bottle.
Do.....	Can.	Yeast:	
Olives.....	Pint bottle or jar.	Dried.....	Can.
		Compressed.....	Pound.

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ARTICLES OTHER THAN SUBSISTENCE STORES.

Articles.	Units.	Articles.	Units.
Basins, hand	Number.	Paper:	
Blaine:		Letter	Quire.
Ball	Box.	Toilet	Package.
Powdered	Do.	Do.	Roll.
Borax	Carton.	Pencils, lead	Number.
Brooms, whisk	Number.	Penholders	Do.
Brushes:		Pens, steel, medium	Do.
Hair	Do.	Pins	Pyramid.
Shaving	Do.	Polish, shoe:	
Shoe	Do.	Black, combination	Carton.
Tooth	Do.	Russet, combination	Do.
Buttons, composition:		Russet, paste	Box.
Large	Do.	Razors	Number.
Small	Do.	Razor strops	Do.
Buttons, collar	Do.	Recruit toilet kits	Do.
Candles	Pound.	Salt, rock	Pound.
Candles, lantern	Do.	Shoestrings, linen:	
Can openers	Number.	Black, long	Pair.
Chamois skins	Do.	Black, short	Do.
Clotheslines	Foot.	Olive drab, long	Do.
Clothespins	Number.	Olive drab, short	Do.
Combs:		Soap, issue	Cake.
Medium	Do.	Do.	Pound.
Pocket	Do.	Laundry	Cake.
Electrocellulose	Box.	Scouring	Do.
Envelopes, letter	Number.	Shaving	Do.
Equipment dressing:		Toilet, glycerine	Do.
Olive drab	Box.	Toilet, oatmeal	Do.
White	Do.	Toilet, standard brand	Do.
Handkerchiefs, linen	Do.	Starch, laundry	Package.
Housewife	Do.	Tablets, letter	Number.
Ink:		Thread, cotton:	
Black	Bottle.	Black	Spool.
Indelible	Do.	Olive drab	Do.
Lye	Can.	White	Do.
Matches, safety	Box.	Thread, linen:	
Metal polish:		Black	Do.
Paste	Can.	White	Do.
Powder	Box.	Thread, silk, black	Do.
Mugs, shaving	Number.	Towels:	
Needles	Paper.	Bath	Number.
Oilcloth	Yard.	Huckaback	Do.
		Toweling	Yard.

(Buls. 12 and 19, W. D., 1914.)

2345. When troops are in temporary camps or on active campaign the list of subsistence stores to be kept on hand for sale to officers and enlisted men will be fixed by the commanding general, depending on the amount of transportation available and the conditions of service. When the transportation is limited the list should ordinarily comprise, in addition to articles of the ration, only the necessary toilet articles, and tobacco, pipes, matches, writing material, and one or two varieties each of canned vegetables and canned or dried fruits. In no instance will the list contain articles which are not on the published list of Class A-1 supplies. See also paragraph 2219.

2346. The price to be charged and other conditions of the sale of subsistence stores by the Army to officers and enlisted men of the Navy and Marine Corps; and by the Navy and Marine Corps to officers and enlisted men of the Army. (A. R. 1241, 1913.)

2347. Cash sales of subsistence stores are also made to the Organized Militia when approved by the Secretary of War. Sales of supplies are authorized under the act of July 17, 1914, to be made to certain educational institutions to which an officer of the Army is detailed as professor of military science and tactics. All applications are made to The Adjutant General, who forwards same to the Quartermaster General for action.

"The cost of transportation from place of supply to place of encampment to be charged to militia appropriation, but not entered in cost of ration account." (Op. J. A. G., Oct. 5, 1914.)

2348. Conditions under which sales of subsistence stores may be made on credit to officers and enlisted men, including certificates and permits required. Credit sales to recruits. (A. R. 1242, 1913.)

2349. The receipts required from officers purchasing subsistence stores on credit and entries pertaining thereto on abstract of subsistence stores sold. (A. R. 1243, 1913.)

2350. Purchases of ration or sales articles by civilians employed with the Army. (A. R. 1245, 1913.)

2351. Sales of articles in cartons, packets, or sealed cans, and of those purchased by the Quartermaster Corps by net weight. (A. R. 1246, 1913.)

2352. Regulation, by post commanders, of sales and deliveries of subsistence supplies. (A. R. 1247, 1913.)

2353. Sales of subsistence stores to the head of the family of an enlisted man who is absent abroad (A. R. 1248, 1913.)

2354. The manner in which payment for credit sales of subsistence stores to an enlisted man is obtained, and records to be made of the transactions. (A. R. 1249, 1913.)

2355. Consolidation of the sales of subsistence stores monthly on an abstract. (A. R. 1250, 1913.)

2356. The price at which subsistence stores may be transferred, or sold to officers and enlisted men, and the preparation of monthly price list. (A. R. 1251, 1913.)

2357. Cigars will be sold only by the box.

2358. Sales of subsistence stores to the widow of an officer or soldier or to officers who board at a hotel or public boarding house are not authorized.

2359. The sale of subsistence stores to any sick or convalescent officer, soldier, or civilian on transport or in hospital, except upon the written order of a medical officer on duty with the transport, or in the hospital is forbidden.

2360. Sales of subsistence stores will not be made on credit to officers whose pay has been stopped.

2361. A retired officer may purchase at any point where subsistence stores are kept for sale, but the Quartermaster Corps does not undertake to have stores delivered to a purchaser elsewhere than at the station where sold. Delays in shipment will be at the purchaser's risk.

2362. The Quartermaster Corps is authorized to sell to an exchange at cost price any of the articles comprising the ration and such other articles as may be on hand for sale.

2363. Such subsistence stores as may be required aboard a vessel of the mine planter service, United States Army, may be purchased at cost price for cash from the quartermaster at any convenient port. (M. P. R. 24, 1909.)

COMMUTATION OF RATIONS.

2364. Commutation of rations is money paid in substitution of the ration.

2365. Commutation of rations, being regulated by statute and regulations, can not be allowed by inferior authority.

2366. The amount to be paid as commutation is fixed by statute in only a few cases. No specific authority to establish rates in other cases has been given by statute, but the amounts fixed by Army Regulations are recognized and sanctioned in the provisions of the Army appropriation acts.

2367. Commutation of rations may be paid on a furlough extended by proper authority irrespective of when the extension was granted.

2368. Commutation of rations for an insane soldier ordered by the War Department to be sent to the Government Hospital for the Insane. (A. R. 468 and 1223, 1913.)

2369. Commutation of rations for guards while in charge of military prisoners forwarded from places of trial to places at which they are sentenced to serve confinement, and during return journey of guard. (A. R. 938 and 1223, 1913.)

2370. Commutation of rations for enlisted men as attendants accompanying the horses of officers changing station and those of graduates of the United States Military Academy assigned to mounted organizations upon first assignment to station. (A. R. 1098, 1913.)

The original order will be retained by the person who receives the transportation, and, in case of a soldier entitled to commutation of rations while travelling, will be disposed of as directed in paragraph 1232, Army Regulations, 1913. (A. R. 1111, 1913.)

If the commutation is ordered paid in advance, it will be paid upon presentation of a certified copy of the order directing the payment, having thereon the certificate of the soldier's commanding officer as prescribed in Army Regulations 1232, 1913. In this case the paying officer will indorse the date, mode, and amount of payment over his signature on the copy of the order which is retained by the soldier.

2371. While sick in hospital the ration of enlisted men, of applicants for enlistment, and of general prisoners will be commuted at the rate of 30 cents a ration, except that at the general hospital at Fort Bayard, N. Mex., commutation at the rate of 50 cents a ration, and at other general hospitals 40 cents a ration, is authorized for enlisted patients therein; the ration of members of the Nurse Corps, while on duty in hospitals, will be commuted at the rate of 40 cents a ration. The commutation herein referred to will be paid to the surgeon in charge by the post quartermaster or such officer of the Quartermaster Corps as may be designated. (A. R. 1212, 1913.)

2372. The ration of enlisted men of the Army on the active list while under treatment and the ration of members of the Nurse Corps while on duty in the Army and Navy General Hospital, Hot Springs, Ark., will be commuted at the rate of 40 cents a ration, to be paid to the surgeon in charge by the post quartermaster or by such officer of the Quartermaster Corps as may be designated, conformably to the regulations governing the subsistence of patients and nurses at other Army hospitals. The ration of the enlisted men of the Army on duty at this hospital will be commuted at the rate of 40 cents a ration, to be paid to the men by the quartermaster upon their individual receipts, conformably to the regulations governing such payments in other Army cases. The subsistence of enlisted men of the Navy and of the Marine Corps on the active list under treatment in this hospital in pursuance of orders will be paid for to the surgeon in charge at the rate of 40 cents a day by the proper officer of the Navy Department, upon monthly statements of amounts due certified by the Surgeon General of the Army to the Surgeon General of the Navy through the prescribed channels. (A. R. 1443, 1913, as changed by C. A. R. 45, 1916.)

2373. Nurses not members of the Nurse Corps and hospital matrons on duty in hospitals are not entitled to commutation of rations at 30 cents per ration, but may be subsisted as are troops.

2374. The payment of commutation in lieu of rations to enlisted patients in hospital and members of the Nurse Corps on duty therein, as provided by Army Regulations, is not mandatory, the Secretary of War having discretion to direct the use of rations in cases where he deems it advisable.

2375. Commutation of rations may be allowed at the following rates, under the conditions mentioned, viz:

Conditions.	Rate per day each.	
	Enlisted men and nurses.	Philippine scouts.
1. To enlisted men, Philippine scouts, male or female nurses on the expiration of their furloughs or leaves, provided that on or before the last day thereof they have reported at their proper stations or have been discharged.	\$0.30	\$0.30
2. To ordnance sergeants, quartermaster sergeants, senior grade, and quartermaster sergeants, Quartermaster Corps (and enlisted men acting as such) on duty at forts and stations where there are no other troops.	1.00	.....
3. To an enlisted man, a Philippine scout, or a male or female nurse on detached duty stationed in a city or town where subsistence is not furnished by the Government; to sergeants detailed for duty with the National Guard and for duty with disciplinary organizations; to enlisted men detailed for duty at institutions where one or more units of the Reserve Officers' Training Corps are maintained, or at schools or colleges pursuant to sec. 56, act of Congress approved June 3, 1916, stationed in a city or town where subsistence is not furnished by the Government.	1.00	.50
4. To an enlisted man or a Philippine scout traveling under orders from a place or station at which his rations have been regularly commuted.	1.50	.75
5. To an enlisted man or a Philippine scout traveling under orders alone, when the journey can not be performed in 24 hours and it is impracticable to carry rations of any kind (which fact must be stated in the order directing the journey); to members of the Regular Army Reserve upon being summoned for field training and when mobilized by the President and reporting for duty, while traveling from their homes to the places where ordered to report for duty; to members of the Reserve Officers' Training Corps while traveling, except by organizations, to and from camps of instruction; and to members of the enlisted Reserve Corps when ordered into active service, while traveling, except by organizations, to and from the place to which ordered.	1.50	.75
6. To 2 enlisted men or Philippine scouts traveling under orders as a guard to an insane patient or military prisoner, when the journey can not be performed in 24 hours and it is impracticable to carry rations of any kind (which fact must be stated in the order directing the journey), each.	1.50	.75
7. To an insane patient or military prisoner traveling under orders under guard of 1 or 2 enlisted men or Philippine scouts, when the journey can not be performed in 24 hours and it is impracticable to carry rations of any kind (which fact must be stated in the order directing the journey), to be paid on the order of the commanding officer in advance to, and to be receipted for by, the person to whose charge the patient or military prisoner is committed by the order.	1.50	.75
8. To enlisted men or Philippine scouts selected to contest for places or prizes in department or Army rifle competitions, while traveling under orders to and from places of contest, when the journey can not be performed in 24 hours and it is impracticable to carry rations of any kind (which fact must be noted in the order), each.	1.50	.75

(A. R. 1223, 1913, as changed by C. A. R. 52, 1917).

2376. Commutation of rations to members of the Nurse Corps (female) is authorized during only one month's leave in each calendar year.

2377. Under section 1238, Revised Statutes, which provides that any soldier who is captured by the enemy shall be entitled to receive, during his captivity, "the same pay, subsistence, and allowance to which he may be entitled while in actual service," a soldier so captured is entitled to commutation of rations during his captivity at the rate provided in General Orders No. 37, Adjutant-General's Office, 1865, viz., 30 cents per day, from the appropriation "Subsistence of the Army." (6 Comp., 846.)

2378. Cadets at the United States Military Academy are allowed commutation of rations at the rate of 40 cents per ration in lieu of the regularly established ration. (Act. Aug. 29, 1916.)

2379. Upon the arrival of a recruiting officer at a place where he is to establish a recruiting station, he will at once make inquiries at the available places in the vicinity of the station as to prices at which meals for his party may be obtained, and will procure the necessary meals and lunches of proper quality, by open purchase in the manner indicated in paragraph 819.

A member of a recruiting party living out of quarters may, upon proper authority, be paid commutation of subsistence at the contract price for meals at the recruiting station.

2380. Applicants for enlistment and recruits forwarded from recruiting stations, recruiting depots, or other military posts will be furnished the following allowances for subsistence while traveling, viz:

When 1 or 2 men are forwarded.	When more than 2 men are forwarded.
<i>For a journey of 24 hours or less.</i>	<i>For a journey of 24 hours or less.</i>
Travel rations, or cooked rations, to be obtained from the contractor for meals or from the company or general mess.	For a detachment of 3 or more men: Travel rations; or, if not available, cooked rations, to be obtained from the contractor for meals or from the company or general mess.
<i>For a journey of more than 24 hours.</i>	<i>For a journey of more than 24 hours.</i>
Commutation of rations at not exceeding 50 cents a meal (\$1.50 a day) for each man.	For a detachment of 3 or more men: Travel rations, if available; or, if not available, commutation of rations at not exceeding 50 cents a meal (\$1.50 a day) for each man.

(A. R. 1224, 1913.)

2381. Enlisted men, applicants for enlistment, and recruits ordered upon journeys which can be performed within 24 hours from the hour of starting must be subsisted during the journey upon cooked or travel rations procured for the purpose from the company kitchen, the contractor for meals, or from the quartermaster. (A. R. 1225, 1913.)

2382. Charges for subsistence made under the provisions of Army Regulations, or in accordance with special instructions, against a soldier who has reported at a recruiting station and has been sent therefrom to his proper station by the recruiting officer will include the cost of the soldier's subsistence while at the recruiting station as well as the cost of his subsistence during the journey. Recruiting officers will govern themselves accordingly in reporting to organization commanders the cost of subsistence in such cases. In the case of a soldier who was absent without leave or in desertion when he reported at the recruiting station, the organization commander will charge against the soldier the cost of subsistence reported by the recruiting officer, diminished by the value of the ration, at 30 cents a day, for the number of days between the date on which the soldier reported at the recruiting station and the date of his arrival at his proper station. If in such a case the term of enlistment of a soldier who was absent without leave expires before the charge against him for subsistence is made and collected on the rolls, the full amount reported by the recruiting officer, without deduction for rations except for the period between date of reporting at recruiting station and date of expiration of enlistment, will be charged on the soldier's final statements. Charges for subsistence made in accordance with the foregoing instructions will be entered on the rolls under the heading "Increased cost of rations, supplies, services, and transportation, 19...."

2383. Enlisted men absent under orders from their stations upon recruiting duty for not exceeding seven days will be deemed to be traveling under orders during the entire period, notwithstanding that some portion of the period may be occupied by detentions in the various towns which they visit in the performance of their duty, and their commutation of rations will be at the rate of \$1.50 a day. (A. R. 1226, 1913.)

2384. An enlisted man not a recruit ordered, under subhead 5, paragraph 1223, Army Regulations, 1913, will be allowed commutation of rations at the rate of 50 cents a meal (\$1.50 a day) for the time actually consumed in travel. The provisions of this paragraph do not apply to travel on Army transports. (A. R. 1228, 1913.)

2385. Commutation of rations will not be allowed to enlisted men serving where subsistence is furnished by the Government; or traveling under orders when they can carry and cook their rations, or can carry cooked or travel rations; or traveling under orders on Army transports or by steamboat or steamship where the passage rates include meals; or failing to report at their proper stations on or before the last day of furlough unless discharged; or recruiting parties at their stations; nor to civil employees.

Commutation of rations will not be allowed to members of the Regular Army Reserve while in field training or after reporting when mobilized for active service in the event of actual or threatened hostilities, nor to members of the Reserve Officers' Training Corps while in camps of instruction, nor to citizens while at camps of instruction authorized by section 34 of the act of Congress approved June 3, 1916, nor to members of the Enlisted Reserve Corps while in active service for purposes of instruction or training or after reporting when ordered to active service in the event of actual or threatened hostilities. (A. R. 1229, 1913, as changed by C. A. R. 51, 1916.)

2386. The provisions of the Army appropriation act for the payment of commutation of rations to enlisted men "when stationed at places where rations in kind can not be economically issued" is tantamount to a prohibition against the payment of such commutation to enlisted men serving at a garrisoned post, and such payment would be contrary to the statute and forbidden by paragraph 1229, Army Regulations, 1913. (Op. J. A. G. Jan. 8, 1916; Bull. 8, W. D., 1916.)

2387. An order directing the travel of an enlisted man or an applicant for enlistment will state that the journey is necessary for the public service. If it be impracticable for him to carry rations of any kind, the order will so state and will direct commutation of rations to be paid; if required to be paid in advance the number of days will be stated. (A. R. 1230, 1913.)

2388. Subsistence and commutation of rations for enlisted men traveling on duty under orders on a vessel of the United States Army transport service. (A. R. 1231, 1913.)

2389. Conditions precedent to the payment of commutation of rations allowed to an enlisted man or an applicant for enlistment while traveling, (a) when not directed to be paid in advance, and (b) when ordered paid in advance. (A. R. 1232, 1913.)

2390. A quartermaster who makes payment of commutation of rations under an order which directs the amount thereof, or any portion of it, to be charged against an enlisted man, will notify the soldier's company commander of the fact of payment and the amount to be charged, and will request him to enter in the column of remarks on the pay roll, in explanation of the charge, the following: "Refundment of commutation, supplies, services, and transportation, 19....," giving the fiscal year of the appropriation from which payment was made. The quartermaster in all such cases will indorse on the copy of the order which accompanies his money accounts the fact that the company commander has been requested to make the stoppage as above, stating the amount and giving the date of the request. Similar action will be taken where other stoppages on account of subsistence have been made.

2391. Commutation of rations for an enlisted man during time spent on furlough. (A. R. 1233, 1913.)

2392. The right of an enlisted man to commutation of rations while on furlough is not involved in the question whether an officer was or was not acting within the scope of his authority when he granted the furlough. After a soldier complies with the requirements specified in a furlough which is officially given to him, he should not be made to suffer pecuniary loss of commutation because the officer granting the furlough exceeded his authority.

2393. When an enlisted man is on furlough and is discharged before the expiration of his furlough, he is entitled to commutation of rations for the day of discharge.

2394. Enlisted men on furlough traveling on Army transports to mess with enlisted men aboard; and in paying commutation of rations on the furlough, these days will be deducted. (A. R. 1234, 1913.)

2395. Subsistence, but not commutation of rations, for discharged enlisted men on Government transports. (A. R. 1235, 1913.)

2396. Commutation of rations for a soldier on furlough to enable him to reach his proper station. (A. R. 1236, 1913.)

2397. Payments to enlisted men for commutation of rations during time on furlough, in case furlough is lost. (A. R. 1237, 1913.)

2398. Payments of claims for commutation of rations while traveling or on furlough to an enlisted man (a) who is at a distance from a paying quartermaster, or (b) who is on detached duty. (A. R. 1238, 1913.)

2399. Whenever a vessel of the Army transport service is undergoing repairs in port or for any reason it becomes expedient to close the steward's department thereon, such members of the crew as may, in the public interests, be authorized retained in service, will be allowed board wages at the rate of \$1 a day for those entitled to meals in saloon mess, 75 cents a day for those entitled to meals in ship officers' mess, and 50 cents a day for all others.

When the transport is again put in commission and the steward's department resumes operations, the payment of board wages will be discontinued and subsistence in kind will thereafter be provided.

2400. Officers of the Organized Militia authorized to attend service or garrison schools are entitled to commutation of subsistence at the rate of \$1 per day while in actual attendance upon the course of instruction. Such payment is made from the appropriation "Pay of the Army."

2401. The rations of each enlisted man regularly detailed and serving aboard a vessel of the mine-planter service, United States Army, will be commuted at the rate of 40 cents a day. The quartermaster of a vessel will make requisitions for the necessary funds, for the proper disbursement of which he will be accountable. (M. P. R. 23, 1909.)

LIQUID COFFEE.

2402. When an enlisted man or an applicant for enlistment, supplied with cooked or travel rations, travels unaccompanied by an officer, and it is impracticable to cook coffee en route, he may be supplied with funds for the purchase of liquid coffee in lieu of the coffee, milk, and sugar components of the travel ration at the rate of 21 cents a day for the number of days that the travel is expected to cover, to be paid to each man on the order of the commanding officer who directs the journey, a copy of the order being filed with the voucher on which payment is made. When an enlisted man or an applicant for enlistment, supplied with cooked or travel rations, travels under the command of an officer, and it is impracticable to cook coffee en route, funds at the rate of 21 cents a day for a similar purpose may be transferred to the officer, to be disbursed and accounted for. At the end of the journey all money in excess of 21 cents a day for each man for the actual number of days traveled will be transferred to the nearest quartermaster. Should any part of the 21 cents a day for the actual number of days traveled be unexpended it will be transferred to company commanders pro rata, to be taken up by them as part of the company fund. (A. R. 1208, 1913.)

REQUISITIONS FOR SUBSISTENCE STORES.

2403. In making requisitions for subsistence stores, Q. M. C. Form 168 will be used.

For perishable stores it will be prepared and sent, on or before the 3d day of the month, to the department quartermaster, and will ordinarily be for a period of three months on the basis of one month's supply on hand, and due on the 20th of the month in which the requisition is forwarded and one due to arrive by the 20th of next month.

For other stores, it will be prepared on the first of each quarter and sent, on or before the third day of the quarter, to the department quartermaster, and will ordinarily be for a period of six months on the basis of three months' supply on hand and three months' supply due to arrive by the 20th of the second month of the quarter.

2404. These instructions do not apply to isolated posts. For them the requisitions will be submitted as required by the department commander.

2405. On the first day of each quarter both perishable and other stores will be called for on the one blank.

2406. When an article of nonperishable stores is called for on a monthly requisition, other than the regular requisition submitted the first of each quarter, the quantity of nonperishable stores asked for will be only for the remaining months of the quarter.

2407. The following stores are of a very perishable nature, or of uncertain consumption during the various seasons of the year:

Bacon, issue.	Peaches, evaporated.	Cheese.	Molasses.
Codfish.	Blackberry jam.	Crackers.	Oatmeal.
Fish, in kits.	Lard, issue and sales.	Cigars.	Preserves.
Cornmeal.	Butter, issue and sales.	Currants.	Raisins.
Yeast.	Oleomargarine.	Ham, sugar cured.	Tapioca.
Hominy.	Sirup, issue and maple.	Jams.	Wheat, rolled.
Prunes.	Bacon, breakfast.	Jellies.	
Apples, evaporated.	Candy.	Macaroni.	

2408. In case of a newly established post, or whenever it is impracticable to base requirements on previous consumption, the quartermaster will base his requisition for ration articles on the number of rations that may be required during the period covered, making allowances for sales, condemnations, and losses; and he will make a conservative estimate of sales articles required. Such requisitions will be thoroughly revised by the department quartermaster.

2409. The department quartermaster causes to be transcribed into the inventory book of subsistence stores kept in his office the information concerning subsistence stores furnished monthly by the quartermasters at posts. With the aid of these commissary books the requisitions from the various posts are revised by him personally, care being taken not to allow quantities not justified by previous consumption, unless satisfactory explanation is furnished by the quartermaster submitting the requisition.

2410. An inventory book of subsistence stores is required to be kept at each military post and department headquarters. At the post it is used for the purpose of keeping a record of the monthly inventories and of the amounts received, shipped, gained, saved, and condemned during the month. From it the consumption of the various articles is figured and used as a basis for the monthly requisition. The balances shown by the return of subsistence stores should agree with the quantities shown in this book.

At department headquarters a separate book is kept for each post. Entries include the quantities of stores, and the notations, as shown by the monthly requisition.

2411. After revising requisitions, department quartermasters call upon depot or purchasing quartermasters designated by the Quartermaster General to ship the stores allowed, specifying the date by which the stores should arrive at the post. The quartermaster making the requisition should be informed of the quantities allowed on his requisition by the department quartermaster.

2412. Furnishing stores to military posts entails the utmost diligence on the part of the department quartermaster in order that stores may be of proper quality and of a reasonable price.

It is necessary that department quartermasters responsible for the distribution of subsistence stores within their respective departments be familiar with the prices paid at each post for such stores as may be authorized purchased thereat, as well as the cost and quality of corresponding articles purchased at the principal purchasing stations in that department. Should the stores purchased at the military posts be higher in price than for articles of corresponding quality at a purchasing station (including cost of transportation) where they are purchased at wholesale, then the purchases should be made at the latter point and the articles shipped to the posts.

It is not intended that subsistence stores shall be purchased at posts by inexperienced officers except when it can be manifestly shown that there is a marked advantage in so doing. Prices being equal, that is, including the cost of transportation, it would be advantageous to have purchases made at the central purchasing station by an experienced officer, because it is believed that this would result in securing a much higher class of stores than when purchased in a military post where lack of experience may lead to the acceptance of inferior articles.

2413. Quartermasters will exercise the greatest care in personally supervising the preparation of requisitions before they are submitted to the commanding officer for approval. Should any stores accumulate the quartermaster will at once take steps, either by letter or telegraph, to reduce or cancel shipments due.

2414. Because of possible losses due to deterioration and other causes, and to insure the supply to troops of fresh subsistence stores, such stores will not as a rule be carried in stock at depots or other designated points of supply. When supplies of this class are required to fill requisitions they will be purchased, inspected, cared for, and shipped as directed by Army Regulations, Manual for the Quartermaster Corps, and instructions promulgated from time to time.

2415. Preparation of ration returns:

For troops and applicants for enlistment while held under observation. (A. R. 1209, 1913.)

For the Hospital Corps, hospital matrons, and others attached entitled to rations. (A. R. 1210, 1913.)

For civilians employed with the Army. A. R. 1211, 1913.)

Deductions to be made on ration return when a person entitled to rations leaves an organization. (A. R. 1214, 1913.)

CLOTHING AND EQUIPAGE.

2416. The Quartermaster Corps furnishes the clothing and the camp and garrison equipage for the Army (A. R. 1000, 1913.)

2417. Tables showing the price of clothing and equipage for the Army, the allowance of clothing in kind to each soldier for each year of his enlistment, and his clothing money allowance for each year, month, and day, also the allowance of equipage to officers and enlisted men, will be published in orders from the War Department. (A. R. 1146, 1913, as changed by C. A. R. 6, 1914.)

The foregoing information will be found in the annual clothing order. It also contains a separate table showing the articles of clothing issued without charge to enlisted men; another giving the allowance of tableware and kitchen utensils; complete information respecting the issue of articles, on memorandum receipt for the use of enlisted men, and of special clothing, such as that for Alaska and for recruiting parties; and gives a list of size tariffs of clothing per 1,000 garments.

2418. Blankets issued on memorandum receipt to company and detachment commanders for the use of the enlisted men of their commands, under the provisions of General Orders, No. 67, War Department, May 25, 1911, will be limited to two to each man for the authorized strength of the organization and will be issued upon proper requisition of company and detachment commanders. These blankets, when turned in, will be renovated when necessary before reissue by the Quartermaster Corps, at post laundries at stations where there are such laundries; otherwise by contract. (G. O. 147, W. D., 1911.)

2419. Aluminum identification tags will be issued by the Quartermaster Corps gratuitously to enlisted men and at cost price to officers.

Gratuitous issues will be limited to one tag to an enlistment, but in the event that the tag is lost through no fault of the soldier, it will be replaced gratuitously. Should the loss of a tag be due to the fault of the soldier, it will be charged to him upon his clothing account at cost price. (G. O. 204, W. D., 1906.)

2420. Disposition of clothing abandoned by deserters. (A. R. 117, 1913.)

2421. Clothes to be worn by deserters while awaiting trial. (A. R. 120, 1913.)

2422. Commutation of clothing and rations to retired enlisted men. (A. R. 137, 1913.)

2423. The issue, purchase, and accountability for band instruments; the issue of spare parts therefor, and of band equipments; and the quarterly issue of music writing paper to bands. (A. R. 262 and 1179, 1913.)

An allowance of \$5 per month is made to each Army band for the purchase of music. (Dec. Chief Staff, Nov. 12, 1904; 194952, Q. M. G. O.)

There is no authority for the purchase of instruction books for the use of bands.

2424. The rates to be charged for tailoring, and the detailing of enlisted men on such duty. (A. R. 279, 1913.)

2425. The post exchange council will fix prices charged by tradesmen for making and repairing uniforms of enlisted men. (A. R. 319, 1913.)

2426. Clothing and equipage of Organized Militia when called into actual service of the United States. (A. R. 455, 1913.)

2427. Issue of clothing to Indians held as prisoners of war. (A. R. 477, 1913.)

2428. Destruction of clothing and equipage infected with contagious disease and gratuitous issues to replace articles destroyed. (A. R. 717, 1172, 1454, 1455, 1913.)

2429. Information that must be set forth in an inspection report on damaged clothing. (A. R. 911, 1913.)

2430. Disposition to be made of serviceable clothing and blankets, the property of a prisoner, who is to proceed to the post designated for his confinement. (A. R. 939, 1913.)

2431. Estimates of clothing will be made quarterly, as follows: On January 1 for the quarter ending June 30; on April 1 for the quarter ending September 30; on July 1 for the quarter ending December 31; on October 1 for the quarter ending March 31. (A. R. 1147, 1913.)

2432. What forms the basis of the quartermaster's quarterly estimates of clothing and equipage, what they will show, and the disposition to be made of the copies. (A. R. 1148, 1913.)

The maximum and minimum quantities of clothing and equipage to be kept on hand and in stock at the various posts and stations of the United States Army are listed in Appendix 3.

2433. Action taken by department quartermaster on estimates of clothing and equipage. (A. R. 1149, 1913.)

2434. Disposition to be made of the copies of estimates of clothing and equipage, after approval by department commander. (A. R. 1150, 1913.)

2435. The clothing estimated for by each company or detachment commander should, as a rule, be held subject to its wants, but in case of need it may be otherwise issued, and the quartermaster will then call for a sufficient quantity to replace it if necessary. (A. R. 1156, 1913.)

2436. Clothing issued to a soldier whose enlistment was fraudulent and who was discharged without honor and without final statements, is the property of the United States and should be retained and used. (Cir. 36, W. D., 1910.)

2437. How, and by whom, each soldier's clothing account is kept. (A. R. 1159, 1913.)

2438. The dates on which company and detachment commanders will make the semiannual clothing settlements for each enlisted man of their commands, and manner of charging to each soldier amount due United States. (A. R. 1160, 1913.)

2439. The clothing allowance explained, and the manner in which an individual clothing account is opened, settled semiannually, and finally closed. (A. R. 1161, 1913.)

2440. Manner of determining the credits and debits of the clothing account of a soldier who is separated from the service during the first six months of his enlistment, at any time after the first six months of his service, and when for the convenience of the Government is retained in service after the expiration of his enlistment. (A. R. 1162, 1913.)

2441. Manner of entering balances due soldier for clothing undrawn at date of settlement, at date of discharge, and in case of transfer. (A. R. 1163, 1913.)

2442. Settlement of the clothing account of a deserter. (A. R. 1164, 1913.)

2443. Clothing allowances to a soldier in desertion or absent without leave, and settlement of clothing account should the term of his enlistment expire while he is in confinement awaiting trial or serving sentence. The manner of recommencing the clothing account of a soldier against whom a charge of desertion is sustained by action of a court-martial, or who is restored to duty without trial on admitted desertion; and of adjusting the account of a soldier who is charged with desertion and the charge is not sustained by action of a court-martial, or in whose case the charge is removed as having been erroneously made. (A. R. 1165, 1913.)

2444. Clothing allowance accruing to a soldier after return to the service from desertion will not be used to reduce the amount of the soldier's indebtedness at date of desertion; the full amount of the soldier's indebtedness must be charged on the roll, to be deducted by the quartermaster when he settles the soldier's account. (A. R. 1166, 1913.)

2445. Fur or blanket lined canvas overcoats issued under A. R. 1168, 1913, will be borne on the quartermaster's return of clothing and only charged to enlisted men in case of loss or damage other than from ordinary wear and tear. Upon the approach of warm weather they will be turned in to the quartermaster, who will—

Expose them to the sun and then beat them with a light twig or rattan, making sure that all moth eggs, should any have been deposited, are destroyed. The exposure should be thorough and the beating vigorous, but not severe enough to injure the fur or pelt.

Repair coats needing it (using for the purpose, as far as practicable, such articles of a corresponding character as can not again be rendered serviceable), and then pack in boxes well lined with petroleum and wrapping paper (the latter being next to the goods), exercising care that no holes or other openings are left in the wrappers for moths to enter. Securely nail the boxes and paste over all joints. Sufficient petroleum paper may usually be obtained from broken packages of clothing opened for issue and should it dry from age or use, it can be freshened by rubbing into the surface coal oil, being careful not to use enough to penetrate the wrapping paper.

2446. Payment by Quartermaster Corps for laundry work of recruits at recruiting stations, recruit depots, and recruit depot posts, and how charged against recruit. (A. R. 1169, 1913.)

2447. The issue of clothing to a general prisoner; the prohibition relative to his wearing, or having in possession, a distinctive article of uniform worn by enlisted men; and the provision for certain clothing for him upon release from confinement. (A. R. 1170, 1913.)

2448. Deserters' outer clothing (other than that abandoned by deserters at the several recruit depots), and such other damaged and unserviceable clothing as may be designated by inspectors for issue to prisoners, will be transferred, under the provisions of paragraph 117, Army Regulations, 1913, to the Philadelphia depot of the Quartermaster Corps. Outer garments of distinctive uniform clothing abandoned by deserters at recruit depots will be transferred to the quartermasters of the United States disciplinary barracks and its branches as follows:

From Fort Slocum, N. Y., to the Atlantic branch, United States disciplinary barracks, Fort Jay, N. Y.

From Columbus Barracks, Ohio, Jefferson Barracks, Mo., and Fort Logan, Colo., to the United States disciplinary barracks, Fort Leavenworth, Kans.

From Fort McDowell, Cal., to the Pacific branch, United States disciplinary barracks, Alcatraz, Cal. (G. O. 15, W. D., 1915.)

2449. Clothing, as necessary to prevent suffering, issued to general prisoners employed at outdoor labor in severe weather at military posts. (A. R. 1171, 1913.)

2450. Gratuitous issues of clothing to prevent spread of contagious disease. (A. R. 1172, 1913.)

2451. Issue of clothing for use in burial of a deceased soldier. (A. R. 1173, 1913.)

2452. Purchases of articles of clothing and equipage by officers, members of the Officers' Reserve Corps, contract surgeons, and veterinarians. (A. R. 1174, 1913, as changed by C. A. R. 49, 1916.)

2453. Purchase and resale, by post exchanges, of articles of uniform clothing. (A. R. 1174, 1913.)

2454. Officers' servants will not be permitted to wear clothing intended for troops, except underclothing and shoes, which may be purchased in limited quantities, if available, upon the officer's certificate that they can not be otherwise obtained. (A. R. 1175, 1913.)

2455. Quartermasters are authorized to drop from their property accounts tent pins, and ax, pickax, and hatchet helms, upon officers' certificates that the articles have been worn out in service. (A. R. 1176, 1913.)

2456. The following instructions relative to the care and preservation of band instruments issued by the Quartermaster Corps will be strictly complied with:

Brass wind instruments.—(a) Grease or oil should never be applied to valves.

(b) The action of valves will always be satisfactory if they are kept free from dirt and properly moistened. When an instrument is regularly in use the valves require cleaning once a week. Grease should be put upon the slides, but only in very small quantities, and care exercised that none gets into the interior of the instrument. Every 10 days the grease should be wiped off and put on fresh so as to prevent the slides from sticking.

(c) The top and bottom caps of valves should be taken off once a month and cleaned and a small amount of grease applied to the thread of the caps. Should the caps become tightly fixed no violence will be used to remove them, but they will be held under running hot water for a short time, when they can be readily removed. The use of pliers and pincers is prohibited.

(d) Before the instrument is put away after use all water should be blown from the valves and slides, as the retention of saliva in the interior is the prime cause of corroding and eventually destroying the soldering at the joints.

Wood wind instruments.—(a) A wood reed instrument after being played upon should be thoroughly dried with a wiper made from either worsted or silk, when a small amount of oil should be applied to the inside joints, after which a wiper should be passed through each joint until the inside presents a perfectly glassy surface.

(b) When new the instrument should be oiled twice a week after being properly dried. After four weeks' use, oiling is necessary but once a week.

(c) The exterior should be dried with a soft cloth or chamol skin, and the ends of the joints kept perfectly dry. Machine oil should be kept on the springs and screws at all times, especially at seacoast stations, to prevent rusting.

(d) A swab, which is naturally damp after being used, should not be left in the bore of a wood reed instrument, as it will cause the wood to expand and split.

(e) The reed instruments in the Coast Artillery bands stationed at seacoast posts require constant care to keep them in a serviceable state, owing to climatic conditions. The exposure to fog and dampness of the wood and the steel springs and screws tends to shorten their period of usefulness.

When any band instrument is not in use it will invariably be kept in the case provided for that purpose.

A strict compliance with the foregoing rules is enjoined upon all band leaders, under the direction of the commanding officers of bands, and a personal examination of each and every instrument in the band by the band leader will be made monthly, with a view to reducing the amount of repair work now being done. (Bull. 19, W. D., 1915.)

2457. The maximum amount which may be expended during the fiscal year for instruments, parts, and repairs for any one band will not exceed the apportionment to which the band is entitled for the fiscal year, except in special cases where the amount allotted is inadequate to meet the needs of the band, in which case a report will be submitted to the Quartermaster General with a statement as to the savings, if any, which are available or can be applied on the expenditure. (Bull. 19, W. D., 1915.)

2458. Band instruments no longer required by any particular band and which can be not utilized by any other band in the department will be turned into the Philadelphia, St. Louis, San Francisco, or Manila depot, taking into consideration the cost of transportation involved. These instruments will be repaired, if necessary, and placed in stock for issue to United States disciplinary bands and Philippine Scouts bands. (Bull. 19, W. D., 1915.)

2459. In invoicing and transferring band instruments they must be accompanied by the cases and extra parts. (Bull. 19, W. D., 1915.)

2460. In addition to the B flat bugles with slings prescribed for field musicians in "Equipment tables, quartermaster supplies," published in War Department general orders, foot troops may use drums or drums and files, if desired by regimental or district commanders. Bronze whistles with suitable chains will be furnished by the Quartermaster Corps for sale to officers at cost price and for issue to such sergeants, corporals, or musicians as are required to use them. The foregoing articles will conform to patterns in the office of the Quartermaster General and will be accounted for as equipment. (A. R. 1180, 1913, as changed by C. A. R. 38, 1916.)

2461. Allowance of corn brooms, scrubbing brushes, and mops. (A. R. 1181, 1913.)

2462. For proportionate share of company allowances of brooms and scrubbing brushes to be allotted for the service of a general mess, see A. R. 301, 1913.

2463. Officers' quarters are not public buildings within the meaning of paragraph 1181, Army Regulations, 1913, and corn brooms and mops should not be issued to officers' quarters.

A post exchange is not entitled to the issue of corn brooms and mops.

In a case where, on account of a tropical climate, public buildings are not actually heated, the allowance of corn brooms and mops does not cease. (Cir. 81, W. D., 1908.)

2464. The use that may be made of serviceable tents or other canvas; by whom the prescribed allowance of tentage of organizations is kept; and the care of tentage and equipage after use and before being put away. (A. R. 1183, 1913.)

2465. Telescope cases that have been supplied to enlisted men en route to or returning from the Philippine Islands, Cuba, Hawaii, or Alaska will, upon arrival of troops at new station, be turned over to the quartermaster for issue to other troops requiring them.

Department quartermasters will keep themselves fully informed as to the number of telescope cases in the hands of quartermasters at posts within their respective departments and will use such as are available before making requisitions for a new supply.

Except at remote telegraph stations in Alaska, telescope cases will not be left in the possession of enlisted men after arrival at permanent stations. (G. O. 120, W. D., 1908.)

2466. A canvas bag conforming to the sealed pattern in the office of the Quartermaster General has been adopted for the use of recruits in carrying their effects from recruit depots to their first stations, and will be kept on hand by the Quartermaster Corps for issue. Telescope cases will no longer be used for the purpose. (G. O. 161, W. D., 1910.)

2467. The uniform and equipments of officers and enlisted men will be prescribed in special regulations published by authority of the Secretary of War. (A. R. 1569, 1913.)

2468. A set of standard patterns of officers uniforms to be kept in office of department quartermaster for examination by officers. (U. R. 45, 1914.)

2469. Alterations in any article of uniform prohibited that will result in a material change from the cut prescribed for it in regulations. (U. R. 4, 1914.)

Enlisted men prohibited from wearing articles of uniform not furnished by Quartermaster Corps. (U. R. 48, 1914.)

Each post quartermaster to be furnished a set of sample garments for "trying on" use to determine sizes worn by enlisted men. (U. R. 37, 1914.)

When new patterns of clothing are prescribed, issue of old pattern to be continued until exhausted. (U. R. 8, 1914.)

Recruits en route to join organizations to wear service caps, and be issued campaign hats after joining. (U. R. 66, 1914.)

2470. A standard sample for color of olive-drab woolen cloth will be furnished by the Quartermaster Corps to the quartermaster of every garrisoned post for the future guidance of officers of the Army when providing themselves with olive-drab uniforms. (Cir. 48, W. D., 1907.)

Standard sample of braid to be similarly furnished. (Ind. Q. M. G. O., May 16, 1908.)

2471. Officers who desire to purchase olive-drab cotton or woolen uniform cloth, conforming to the Army standard, may procure it from the depot quartermaster, Philadelphia, Pa. (Cir. 59, W. D., 1910.)

2472. When an organization changes station all cap and collar ornaments in the hands of the post quartermaster and pertaining to such organization will be at once invoiced and shipped to the quartermaster of the new station. (Cir. 95, W. D., 1908.)

2473. A clothing roll for the use of officers, conforming to the sealed pattern in the office of the Quartermaster General, has been adopted and will be kept on hand by the Quartermaster Corps for sale to officers. (Cir. 3, W. D., 1910.)

2474. Officers' canvas bedding rolls, for use in the field, made in accordance with the sealed pattern in the office of the Quartermaster General of the Army, will be kept on hand by the Quartermaster Corps for sale to officers. (Cir. 22, W. D., 1909.)

2475. There will be issued by the Quartermaster Corps, when the necessity therefor is certified by the respective department commanders, the following flags for automobiles, to be used by the officers designated when engaged in official duties, viz:

(a) *General officers, including chiefs of bureaus of the War Department.*—Major general: Two stars of white muslin, $\frac{5}{8}$ inches from point to point, resting upon two points on a field of red bunting.

Brigadier general: Same as for major general, having one star placed in center of flag.

(b) *Artillery district commanders.*—Of red bunting, bearing two crossed cannon, with a medallion at intersection containing a projectile, all of yellow muslin, 16 $\frac{1}{2}$ inches long, placed in center of flag.

(c) *Chief umpires at maneuvers.*—Of white bunting, with two scarlet stripes 3 inches wide, crossed diagonally from corner to corner.

These flags will be rectangular in shape, measuring 2 feet 2 inches fly and 1 foot 6 inches hoist, to be attached to suitable staffs. (G. O. 71, W. D., 1913.)

2476. The Quartermaster Corps is authorized to sell to the post exchange at cost price the following articles of uniform clothing:

Belts, waist.

Chevrons, all kinds.

Cords:

Hat.

Tying, for service hats.

Laces, all kinds.

Leggins, canvas.

Ornaments, cap and collar.

Stockings.

In reselling such goods in small quantities no profit will be charged by the exchange beyond the fractions of cents that are necessary in making change. (G. O. 53, W. D., 1913.)

2477. The following is published to the Army for the information and guidance of all concerned:

Method of folding pyramidal tent.—The tent is thrown toward the rear, and the back wall and roof canvas pulled out smooth. This may be most easily accomplished by leaving the rear corner wall pins in the ground with the wall loops attached, one man at each rear corner guy, and one holding the square iron in a perpendicular position and pulling the canvas to its limit away from the former front of the tent. This leaves the three remaining sides of the tent on top of the rear side, with the door side in the middle.

Now carry the right front corner over and lay it on the left rear corner. Pull all canvas smooth, throw guys toward square iron, and pull bottom edges even. Then take the right front corner and return to the

right, covering the right rear corner. This folds the right side of the tent on itself, with the crease in the middle and under the front side of tent.

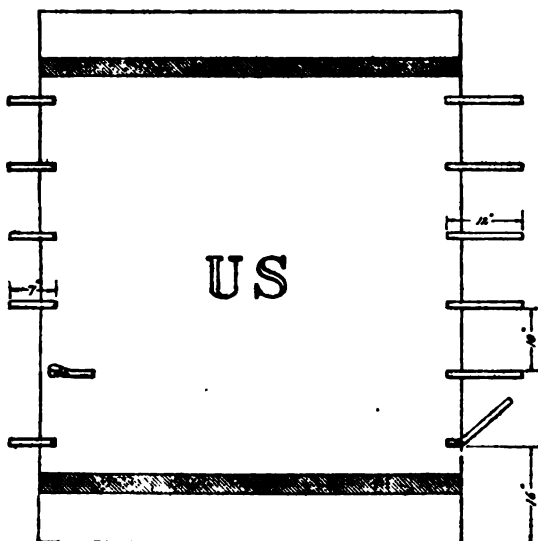
Next carry the left front corner to the right and back, as described above; this, when completed, will leave the front and rear sides of the tent lying smooth and flat and the two side walls folded inward, each on itself.

Place the hood in the square iron, which has been folded downward toward the bottom of tent, and continue to fold around the square iron as a core, pressing all folds down flat and smooth, and parallel with the bottom of the tent. If each fold is compactly made and the canvas kept smooth, the last fold will exactly cover the lower edge of the canvas. Lay all exposed guys along the folded canvas except the two on the center width, which should be pulled out and away from bottom edge to their extreme length for tying. Now, beginning at one end, fold toward the center on the first seam (that joining the first and second widths) and fold again toward the center, so that the already folded canvas will come to within about 3 inches of the middle width. Then fold over to the opposite edge of middle width of canvas. Then begin folding from opposite end, folding the first width in half, then making a second fold to come within about 4 or 5 inches of that already folded; turn this fold entirely over that already folded. Take the exposed guys and draw them taut across each other; turn bundle over on the under guy; cross guys on top of bundle, drawing tight. Turn bundle over on the crossed guys and tie lengthwise.

When properly tied and pressed together this will make a package 11 by 23 by 34 inches, requiring about 8,855 cubic inches to store or pack.

Stencil the organization designation on the lower half of the middle width of canvas in the back wall. (Bull. 9, W. D., 1913.)

2478. The following illustration shows the position, number, and length of tapes with which blankets should be provided when required to be used in forming the sleeping bag described in paragraphs 796 and 797, Infantry Drill Regulations:



SKETCH SHOWING POSITION OF TAPES ON OLIVE DRAB WOOLEN BLANKET.

An end of the tape should be turned under about three-fourths of an inch and stitched to the blanket 2 inches from the edge.

The requisite quantity of tape needed at each post or station will be furnished on duly approved requisitions. (G. O. 11, W. D., 1912.)

2479. The cutting of stovepipe openings in the roofs or flies of tents is forbidden. (Cir. 63, W. D., 1906.)

REPLENISHMENT OF STOCK SPECIALLY MANUFACTURED.

2480. A stock sufficient to cover one year's issues of all Class A and C supplies, such as conform to adopted standard specifications of the Quartermaster Corps, which makes them special, and therefore procurable only under contract, will be provided each depot concerned.

2481. The stock of these special Class A and C supplies will be replenished under contracts, when procurable, from manufacturers in local markets and in such quantities as are required for replenishment. If, however, the interests of the service can best be subserved by purchasing in larger quantities than any one depot would require or the local markets can supply, depot quartermasters will submit to the Quartermaster General a requisition for replenishment of special Class A and C stock, showing quantities and

kinds of supplies desired, with an estimate of the cost of each. Similar estimates will be called for from all depots handling these special Class A and C supplies, the estimates abstracted in the office of the Quartermaster General, and the entire quantity advertised for by designated depots, as may be directed by the Quartermaster General.

2482. Should contract for the entire quantity of any of these articles be made by one depot quartermaster, the quantity and kind of supplies required by the other depots, from which estimates were received for replenishment of stock, will be transferred and invoiced to them by the depot purchasing the supplies, one copy of the invoice being sent to the Quartermaster General.

2483. The depot purchasing the supplies and issuing invoices covering transfer to other depots will receive credit therefor, a corresponding charge being made against the accrued credits under the appropriations concerned of the respective depots to which the supplies were transferred, by the depot quartermasters receiving the supplies and in the office of the Quartermaster General. The funds required for the payment of these supplies will be furnished to the depot quartermaster handling the contract, on an estimate from his office, and as a charge against his account.

2484. Should contracts be made by the several depots covering the quantities required for their respective depots only, funds for payment will be supplied on estimates as in the case of replenishment of any other articles of Classes A and C are charged to the credit account of the depot to which funds are supplied.

REQUISITIONS FOR CLOTHING AND EQUIPAGE.

2485. A general officer commanding a post may authorize regimental or separate battalion commanders to approve requisitions for clothing, for allowances, the amounts of which are fixed. Within the meaning and purpose of this paragraph, a coast defense command is to be regarded as a military post. (A. R. 208, 1913.)

2486. The preparation and forwarding of special requisitions, should the quantity of clothing and equipment supplied upon the quarterly estimates prove inadequate, and the use of telegraphic requisitions in case of absolute necessity. (A. R. 1151, 1913.)

2487. Special requisitions for clothing provided for issue to general prisoners, separate from requisitions for clothing required for issue to enlisted men, will be forwarded directly to the Philadelphia depot of the Quartermaster Corps. Old pattern or damaged shoes and underwear or deserters' clothing (other than outer garments) on hand at posts, not suitable for issue to enlisted men, may be issued to general prisoners. (G. O. 15, W. D., 1915.)

2488. The preparation and forwarding of special requisitions for clothing and equipment by officers of the recruiting service. (A. R. 1152, 1913.)

2489. To enable post quartermasters to form an approximate basis as to the sizes required, each company or detachment commander will, whenever called upon, furnish that officer with a statement of the sizes of the various garments worn by the enlisted men composing said commands. (A. R. 1153, 1913.)

2490. All officers making estimates or requisitions for clothing and equipment will conform to regulations and orders fixing allowances. The sizes furnished require very little, if any, alteration, and estimates should be made as near the exact requirements of the men as possible. (A. R. 1154, 1913.)

2491. Method of obtaining special measurement garments. (A. R. 1155, 1913.)

2492. When clothing is required, issue will be made by the quartermaster either to the individual soldier or in bulk to the organization commander, or an officer representing him, for issue to the enlisted men of his command.

In either case the soldier will make request (single copy) on individual clothing slip to his organization commander. For this purpose the original and duplicate slips will be detached and used indiscriminately.

When the issue of clothing to the individual soldier is desired, individual clothing slips, in duplicate, numbered serially for the month or period and enumerating the articles needed, will be prepared by the organization commander by carbon process. The quantities and sizes desired will be entered by the organization commander, except that for men not yet fitted sizes may be filled in at the time of issue after proper size has been determined by try on.

Clothing issued to the individual soldier and removed from the quartermaster's storehouse will not be received back by the quartermaster.

If a large number of men of an organization are to draw clothing, individual clothing slips will be sent to the quartermaster in advance to permit the clothing to be prepared for issue.

At the time of issue the quartermaster or his representative will enter by carbon process the quantities, sizes, and unit prices of the articles issued, initial the slip in space "Issued by," and obtain the soldier's receipt on both copies. A line will be drawn through each blank space in column "Quantities Issued" on original and duplicate by the quartermaster or his representative before the soldier signs the receipt. The "original" will be retained by the quartermaster and the "duplicate" returned to the organization commander or his representative at the time of issue or returned at the close of the business day, in a sealed envelope, to the organization commander. The original will be abstracted daily by the quartermaster on abstract of clothing issued. The duplicate, after having been returned by the quartermaster, will be retained by the organization commander, who will immediately determine the total money value and enter the transaction on abstract of clothing drawn, statement of clothing charged to enlisted men, and descriptive list. The soldier's request will then be destroyed.

At the end of the month or whenever an organization leaves the vicinity of the issuing quartermaster for an extended period, the organization commander will compare his abstract of clothing drawn with

the quartermaster's abstract of clothing issued. After satisfactory settlement of all differences an additional copy of the abstract will be prepared by the organization commander and delivered to the quartermaster not later than the 5th of the succeeding month. The quartermaster will note fact of signature on his retained copy. The organization commander will file his retained copy of the abstract with the corresponding duplicate individual clothing slips and statement of clothing charged to enlisted men.

The quartermaster will forward the copy of abstract signed by the organization commander to the Quartermaster General of the Army as a voucher to his property account and will retain the other copy.

When clothing is desired in bulk, the organization commander will prepare a requisition in triplicate on the prescribed form, enumerating the articles and sizes needed and showing the total required. The three copies of the requisition will be sent to the quartermaster, who will prepare the items for issue, enter in columns "Issued" on all copies the quantities which can be actually supplied, and enter the unit prices. The quartermaster will send due notice to the organization commander when the clothing is ready for issue. After verifying the quantities of clothing entered in columns "Issued," the organization commander, or an officer designated by him, will sign on all copies a receipt to the effect that he has received the articles enumerated in columns "Issued." The quartermaster, or his representative, issuing the clothing will sign a statement on all copies to that effect. The articles will then be removed from the quartermaster's storehouse. One copy of the requisition will be turned over to the organization commander, or his representative, at the time of issue of clothing.

The organization commander, or an officer designated by him, will at once issue the clothing to the enlisted men. The issuing officer will enter on the request submitted by the soldier the quantities issued, initial the slip, and obtain the soldier's receipt at the time of issue.

All clothing not actually issued to enlisted men will be returned by the organization commander, or an officer designated by him, to the quartermaster within 24 hours after the clothing was drawn and the quantities so returned entered in columns "Returned to quartermaster" on the three copies of requisition. The officer will sign a statement on all copies that the articles enumerated in columns "Returned to quartermaster" were so returned, and the quartermaster, or his representative, will sign the receipt on all copies to the effect that the articles have been received. A line will be drawn through each blank space on all copies in columns "Returned to quartermaster" before signing. The difference between the quantities received and the quantities returned to the quartermaster will be entered in the columns "Net issued" and total money value determined. The organization commander, or his representative, will sign certificate on the copy of the requisition retained by the organization, to the effect that the articles enumerated in columns "Net issued" have been duly issued, stating total money value of clothing issued, to the enlisted men.

The organization commander will prepare the statement of clothing charged to enlisted men and enter the date and money value of clothing issued in the clothing account on the soldier's "Descriptive list." The soldiers' requests, requisition, and the statement of clothing charged to enlisted men will be kept filed together by the organization commander.

The quartermaster will forward one copy of requisition to the Quartermaster General of the Army as a voucher to his property account and will retain the other copy. (A. R. 1157, 1913.)

The forms referred to in this paragraph are:

Q. M. C. Form 165.—Individual clothing slips.

Q. M. C. Form 165a.—Individual clothing slip (extra sheet).

Q. M. C. Form 165b.—Statement of clothing charged to enlisted men.

Q. M. C. Form 180.—Abstract of clothing drawn (or issued) on individual clothing slip.

Q. M. C. Form 180a.—Abstract of clothing drawn (or issued) on individual clothing slip (extra sheet for Alaska).

Q. M. C. Form 213.—Requisition for clothing (in bulk).

Q. M. C. Form 213a.—Requisition for clothing (in bulk) (extra sheet for Alaska).

2493. Preparation of a requisition for clothing for a soldier at an ungarrisoned or isolated station. (A. R. 1158, 1913.)

2494. Requisitions for and the issue and final disposition of white summer clothing for members of the recruiting parties at general recruiting stations, and the duty of the Quartermaster Corps with reference to keeping this clothing clean. The issuing, without charge except in case of loss or damage, of articles of band uniforms, including musc pouches, that do not form a part of the annual clothing allowances, and by whom accounted for. (A. R. 1167, 1913.)

2495. Issues of blanket-lined overcoats, winter caps, winter gauntlets, and Arctic overshoes, in extremely cold regions, to certain enlisted men when the necessity is certified to by post commander. (A. R. 1168, 1913.)

2496. The orders of the Secretary of War, communicated January 22, 1912, that all articles of uniform clothing which have been issued to a soldier will, upon his dishonorable discharge, be retained by the United States and will, when not required for his use as a general prisoner, be disposed of as is the clothing of deserters; and that the distinctive articles of uniform which may be transferred with a general prisoner to the prison designated for confinement will be limited to those which he is compelled to wear, and all other articles of the uniform will be retained and disposed of as provided for deserters' clothing, are hereby modified to read as follows:

When an enlisted man is dishonorably discharged and released from military control, all distinctive articles of uniform pertaining to him will be retained by the United States and disposed of as is the clothing of deserters. General prisoners under sentence for statutory or common-law crimes or misdemeanors, either alone or in connection with purely military offenses, will be provided immediately after receipt of sentence with the special clothing for general prisoners as contemplated by paragraph 1170, Army Regulations, 1913. All articles of distinctive uniform pertaining to such general prisoners will be retained by the United States and disposed of as is the clothing of deserters.

All articles of distinctive uniform pertaining to general prisoners under sentence for purely military offenses alone will be removed from the possession of each such prisoner immediately after receipt of sentence. Such clothing will be listed, marked, and stored under custody of the prison officer (or adjutant), and will be available for return to the prisoner should he be restored to duty. This clothing will accompany the prisoner to the post or disciplinary barracks to which he is sent for his confinement, and will be available, in whole or in part, for use by the prisoner at a disciplinary barracks upon his enrollment in a disciplinary organization. Upon the release from military control of general prisoners of this class, either at a post or a disciplinary barracks, without restoration to duty, the clothing in reference will be retained by the United States, and at posts it will be disposed of as is deserters' clothing, but at the disciplinary barracks it will be taken up by the quartermaster and will be available for issue to men restored to duty, if suitable for that purpose, or for conversion into special clothing for use of general prisoners.

Except as authorized for disciplinary organizations, the wearing by a general prisoner of any distinctive article of the uniform provided for enlisted men is prohibited unless in cases of temporary emergency. In no case will any distinctive article of the uniform prescribed for enlisted men be marked with the letter "P."

Special clothing for general prisoners at posts will be supplied on requisition to the depot quartermaster, Philadelphia, Pa. (G. O. 67, W. D., 1915.)

2497. The allowance for band instruments, requisitions for same, accounting for the instruments, action on unserviceable instruments, and method of making minor repairs. (A. R. 1179, 1913.)

2498. In making requisitions for musical instruments and parts, care will be exercised in describing articles required, giving name of instrument and manufacturer, in order that delay in filling requisitions by having to communicate with quartermasters for additional information may be avoided. Requisitions for reeds in particular should state the brand required.

Only instruments of domestic manufacture will be supplied. (Bul. 19, W. D., 1915.)

2499. Band instruments and parts will hereafter be procured as Class A, in accordance with the provisions of paragraph 2237 hereof.

Articles of camp and garrison equipage listed herein, and band instruments and parts, will, except as otherwise specified, or when transferred from posts where there is surplus, be supplied from depots of the Quartermaster Corps, as follows:

Eastern Department.....	Philadelphia, Pa., general depot.
Central Department.....	St. Louis, Mo., general depot.
Southern Department.....	Do.
Western Department.....	San Francisco, Cal., general depot.
Hawaiian Department.....	Do.
Philippine Department.....	Do.

2500. In making requisition upon the quartermaster for corn brooms, scrubbing brushes, mops, sapollo, concentrated lye, and stove polish, organization commanders will use Q. M. C. Form 176.

The quartermaster will drop the articles issued on these requisitions on monthly list of stores expended and will file the requisitions covering such issues with his retained list of stores expended.

Sapollo, concentrated lye, and stove polish are not articles of "Clothing and equipage."

2501. Black oilskin clothing, including hats and half-hip rubber boots, will hereafter be furnished by the Quartermaster Corps for the use of enlisted men of each mine company, Coast Artillery Corps, and of each mine planter and cable steamer.

They will be supplied upon duly approved requisitions from the post quartermaster or the quartermaster of the mine planter or cable steamer, who will be accountable for and will issue the clothing upon memorandum receipt furnished by the company or detachment commander. The clothing will remain the property of the United States, and will, in the event of loss or destruction through other than unavoidable circumstances, be charged to the enlisted men on the muster and pay rolls at cost or invoice prices.

The number and sizes of these articles to be estimated for will be as follows:

(a) For each mine company and mine planter—

24 oilskin jackets—

	Size.	Chest measurement.
4	0	54 inches.
10	1	52 inches.
8	2	50 inches.
2	3	48 inches.

24 hats—

4, size 6½; 8, size 7; 8, size 7½; 4, size 7¾.

24 pairs oilskin pants—

	Size.	Waist measurement.
4	0	48 inches.
10	1	46 inches.
8	2	44 inches.
2	3	42 inches.

12 pairs rubber boots, half-hip—

1 pair, size 7; 6 pairs, size 8; 5 pairs, size 9.

(b) For each cable steamer—

14 oilskin jackets—

	Size.	Chest measurement.
3	0	54 inches.
6	1	52 inches.
4	2	50 inches.
1	3	48 inches.

14 hats—

1, size 6½; 4, size 7; 7 size 7½; 2, size 7¾.

14 pairs oilskin pants—

	Size.	Waist measurement.
3	0	48 inches.
6	1	46 inches.
4	2	44 inches.
1	3	42 inches.

10 pairs rubber boots, half-hip—

2 pairs, size 7; 4 pairs, size 8; 3 pairs, size 9; 1 pair, size 10. (Ckr. 26, W. D., 1910.)

LAUNDRIES.

2502. Post laundries are established and maintained under special regulations by the War Department.

The amount of indebtedness of a soldier to a post laundry contracted in accordance with such regulations will be noted on the pay rolls for the current month and will be deducted, if practicable, from his pay by the quartermaster making the payment and turned over to the officer in charge of the laundry, who will duly receipt to the quartermaster and the soldier for the amount so received. Where the soldier is detached the amount due the laundry will be noted on the detachment pay roll or descriptive list and will be deducted by the quartermaster at the next payment and forwarded to the officer in charge of the laundry in which the indebtedness was incurred. In case of the discharge of a soldier the amount of any such indebtedness will be noted on the final statement and will be similarly deducted from payment made thereon and transmitted to the officer in charge of the laundry. (A. R. 341, 1913.)

2503. The following regulations for the operation and maintenance of laundries established at military posts by the Quartermaster Corps are published:

1. Laundries of this class are established by authority of law, contained in the act of Congress, approved March 3, 1909, as published in General Orders, No. 49, War Department, 1909, and in subsequent acts of Congress making appropriations for the support of the Army. They will be known and designated as post laundries. Laundries at military posts operated by post exchanges will be known as post exchange laundries, and all other laundries at military posts by the name of the firm, party, organization, or corporation that operates them. The laundry at Fort Leavenworth, Kans., will be known as the Fort Leavenworth Laundry.

2. These regulations apply only to post laundries and do not affect or modify in any way existing regulations for other classes of laundries now in operation or that may be hereafter established or authorized at military posts or stations.

3. Post laundries will not be established at posts where post exchange laundries or other classes of laundries are in successful operation.

4. Post laundries will be in charge of the post quartermaster, who will render the returns and money accounts pertaining to the laundry and incident to its operation, as required by existing laws and regulations, from officers of the Quartermaster Corps accountable for public property and funds. He will be assisted in all that pertains to the management and operation of the laundry by an officer detailed by the post commander and designated as post laundry officer.

5. The post quartermaster, as soon as practicable after the end of each fiscal year, but not later than July 10 of each year, will submit to the post commander on Q. M. C. Form 411 a complete report in triplicate of the operations of the laundry for the fiscal year. This report will show in detail the quantity, class, and cost of supplies purchased and expended, number, designation, and compensation of persons employed in its operation, also cost of repairs in the maintenance of the equipment and building. One copy of this report will be retained by the post quartermaster and two copies forwarded by the post commander, with such remarks and recommendations as he deems pertinent, to department headquarters, where one copy is retained and the other forwarded by the department quartermaster to the Quartermaster General of the Army.

6. A charge will be made for all laundry work done, whether for individuals or branches of the Government. This charge will be uniform and fixed by the post commander upon the recommendation of the officer in charge, except in the case of enlisted men, when in the discretion of the post commander a flat rate per week or month may be charged, this flat rate to be uniform for all enlisted men. A copy of the established price list will be published and will accompany the annual report.

7. All funds furnished by the Quartermaster Corps and those taken in for laundry work will be properly accounted for on the books of the laundry and will be taken up on the account current, with proper vouchers for all disbursements. At the end of each month the funds in excess of amount required for payment of any outstanding accounts and the following month's expenses of maintenance and operation on hand will be deposited to the credit of the proper appropriation for that fiscal year.

8. The original installation will be paid for from funds of the Quartermaster Corps, as will all material extensions; but all operating, maintenance, replacement, and repair expenses, except ordinary repairs to the building, which will be provided for from the allotment for annual repairs to buildings at the post, will be paid for from the revenue of the laundry. Replacements, except of minor articles not exceeding \$100 in value in any one month, will be made only on the approval of the Quartermaster General.

9. All civilian employees required for the maintenance and operation of the laundry will be hired by the quartermaster, who, with the approval of the post commander, will fix the rate of compensation for each according to the duties which the employee performs.

10. The Quartermaster Corps will furnish funds for beginning operation of the laundry, which must, however, be replaced by revenues of the laundry as soon as practicable, and when so replaced will be deposited to the credit of the appropriation from which they were taken. It is intended that the laundry shall be self-sustaining and expenses of its operations and maintenance paid from its revenue, except for repair to buildings as mentioned in paragraph 8 above. In fixing the prices for work done by the laundry this will be kept in view.

11. When a post laundry is put into operation, either when first constructed or after having been shut-down for a considerable period, requisition will be made for the supplies and services necessary for three months' operation. These supplies and services will be paid for from funds of the proper appropriation,

and reimbursement by deposit in the Treasury will be made from month to month from the laundry revenues. All supplies other than these will be purchased with funds from laundry revenues.

12. The expense account will include all the expenditures, receipts, and bills receivable during the fiscal year from whatever source.

13. A set of books will be kept showing a detailed record from month to month of all matters pertaining to the laundry and its operations and furnishing the information for making up the annual report and money and property accounts required by laws and regulations.

14. Any laundry work damaged or destroyed will be repaired or replaced according to rules to be prescribed by the post commander. Repairing damages to articles sent to the laundry by any of its patrons and replacing or paying for those damaged beyond repair or lost or destroyed will be a legitimate charge against the revenues of the laundry and considered a part of the expense of its operation.

15. Service rendered by the post laundry to any bureau of the War Department, other than the Quartermaster Corps, or to any other department of the Federal Government, will be settled in the manner prescribed by paragraph 671, Army Regulations, 1913, for supplies, payment therefor being arranged by Treasury settlement, through the Quartermaster General's office, the post laundry receiving credit on all such requests for transfer settlements on estimates of funds in accordance with rules governing such settlements issued by the Quartermaster General of the Army.

16. Services rendered by post laundries for the Quartermaster Corps, under provisions of paragraphs 1187 and 1189, Army Regulations, 1913, and by authority of law and regulations under other circumstances, will be paid to the laundry by the Quartermaster Corps with funds provided for that purpose from its appropriations, as is now done for like service when performed by post exchange or private laundries.

17. Attention is called to the provisions of paragraph 2505, relative to competition of the post laundry with private establishments for doing laundry work, which must be strictly observed. (G. O. 92, W. D., 1914.)

2504. In laundering uniforms manufactured from the new olive-drab cotton cloth, the clothing should be washed in cold or lukewarm water. No starch should be used. In ironing, a woolen cloth should be placed over the uniform before the iron is applied, or the uniform should be ironed on the reverse side. (Cir. 59, W. D., 1910.)

2505. The practice of obtaining occasional services from post exchanges, post laundries, and other quasi public agencies that are established and maintained at military posts by the authority of the War Department, will hereafter be authorized only in cases in which services of the same class can not be as conveniently or reasonably obtained elsewhere, and where a direct advantage will accrue to the Government from the method resorted to. In no case will a post exchange or post laundry be permitted to enter into public competition, or to submit bids in response to advertisements calling for proposals for furnishing supplies or services. When accounts are submitted for purchases of the kind described above, the vouchers will contain a full statement of the grounds upon which the purchase of supplies or the procurement of services was based and will fully set forth all the circumstances of the transaction, with a view to enabling the proper bureau of the War Department and the accounting officers of the Treasury Department to determine whether the purchase was in the public interest. Public funds received for such services will be taken up in the accounts of the post exchange or post laundry and will be accounted for in the manner prescribed for such accounting in the Army Regulations. (G. O. 253, W. D., 1907.)

FORAGE AND STRAW.

2506. The Quartermaster Corps furnishes all public animals employed in the service of the Army, the forage consumed by them, wagons and all articles necessary for their use, and the horse equipments for the Quartermaster Corps. (A. R. 1000, 1913.)

2507. The allowance of forage and of bedding for public animals and for the authorized private mounts of officers, and the regulations concerning the issue of forage and straw, appear in paragraphs 2531, 3031 to 3035, and paragraph 3043 hereof.

2508. As forage, 10 pounds of hay equal 14 pounds of corn fodder or 15 pounds of Kafir-corn fodder.

2509. The Quartermaster Corps is authorized to sell at cost price from stock on hand, or to be delivered under contract such forage as may be necessary for hospital cows, whenever it can be spared. (Cir. 12, A. G. O., 1887, concurred in by Secretary of War, Nov. 27, 1908.)

2510. Good oats should be sound, well developed and well matured, bright, sweet, quite dry, without smell, clean and practically free from other grain. A sample should be judged by the small, rather than the large, grains; if the small grains are full of meal it follows that the large ones are full also. Oats are considered the best of all grains for horses and mules, but are a very concentrated form of nourishment, and should be fed with a bulky food, the best form of which has been found to be hay.

The term "clipping," as applied to oats, is a shaking process, effected by machinery, whereby any excess of beard is removed without damaging the grain. As a result, the skin of the oat is polished, the grains lie closer together, and both weight and appearance are improved. The adherence of large quantities of oat beards to the hand, as a result of inserting it well into a sack of oats, in an indication that the oats have been clipped. Clipped oats should weigh about 2 pounds more per measured bushel than the unclipped.

2511. A good hay for feeding should be properly cured, bright, natural color, moderately fine, sound, crisp, clean, fresh, sweet smelling, the flowering heads of the grasses present, and free from weeds, sticks, dust, and other foreign matter.

2512. The specifications for forage for the use of the Army are prescribed by the Quartermaster General. For posts and stations in the United States, they include oats, hay for feeding, hay for bedding, bran, barley, corn, and straw. All forage (except green forage) for animals in the Philippine Islands is purchased in the United States.

2513. Forage for the use of any portion of the Organized Militia called into the service of the United States. (A. R. 456, 1913.)

2514. No authority of law or regulations exists for the sale of forage to officers of the National Guard for their private horses. If forage is required for animals pertaining to the militia, requisition therefor should be submitted by the governor of the State for approval of the Secretary of War, cost thereof to be charged to National Guard appropriations.

2515. Straw for bed sacks. (A. R. 1084, 1913.)

2516. Forage for military attachés. (A. R. 1100, 1913.)

2517. Vouchers for the purchase of the authorized allowance of forage for horses kept by a military attaché serving abroad were disallowed by the Auditor for the War Department on the ground that the horses for which the forage had been purchased were not owned by the officer, but only hired for his temporary use.

Held, on appeal from the auditor's decision, that the acts of June 18, 1878, and February 24, 1881, did not repeal section 1272, Revised Statutes, but that they merely imposed an additional condition upon officers of the Army serving in this country, requiring that they should not only keep but should actually own their horses used in the performance of their military duties; and that the issue of forage for the authorized mounts of officers serving abroad as military attachés was governed by section 1272, Revised Statutes, which did not impose such additional condition. The action of the auditor was, therefore, overruled. The decisions in 16 Comp. Dec., 128, and 19 id., 11, were overruled, in so far as they were in conflict with this decision. (19 Comp., 460, Jan. 23, 1913; Bull. 13, W. D., 1913.)

2518. It had been the practice of officers of the Army on foreign service in France to pay for forage, stabling, horseshoeing, and veterinary services for their private mounts used in the service, afterwards procuring public bills to be made out and signed by the persons furnishing the service.

Held, that while this practice was contrary to the well-established rule that payment could be made only to the person rendering the service, and that the claim of persons who voluntarily pay the Government's obligations can not be recognized, yet as these supplies and services were furnished by Frenchmen unfamiliar with our language, who did not understand our system of vouchers, and who held the officers themselves personally responsible for the service, officers incurring necessary and proper expenses for the purposes stated might be reimbursed upon vouchers properly executed, accompanied by subvouchers showing that the bills were actually paid by them, together with satisfactory certificates as to the necessity therefor. (Comp., June 19, 1914; Bull. 33, W. D., 1914.)

2519. Forage issued in the field for horses and mules, including supplementary articles, reductions, and increases, and their forage on the march are treated in paragraphs 2531, 3031 to 3033.

A work ox requires daily from 4 to 7 pounds of barley, which should be fed in the evening after work is finished; and, in addition, from 30 to 35 pounds of green or 15 to 25 pounds of dry fodder or coarse grass. If time for grazing is available, as, for example, when the work is done at night, grazing should be substituted for the fodder component. Ordinarily grazing should be for six hours, one of which should be just before starting work.

For amount and kind of forage for beef cattle, see paragraph 2507.

2520. Grain is issued, not to officers or enlisted men, but to public animals, or to private horses that are entitled to forage by law or regulations; it is never issued to a person as are rations; and, unless there is an authorized sale, as in the case of forage sold to an officer, no title to either the package or its contents passes from the United States to the owner of the animal or to the officer accountable for him. (Op. J. A. G., Apr. 30, 1908.)

2521. There is no authority of law or regulations for the sale or issue of forage by the Quartermaster Corps for feeding the private horses of a contract surgeon or a contract dental surgeon. (Cir. 61, A. G. O., 1903.)

2522. The Philippine Islands is a foreign country from which horses are not allowed to enter the United States; therefore forage can be allowed for mounts of officers left in the United States. (Comp. Treas., May 8, 1913.)

2523. Any excess of forage issued for the authorized number of horses of officers, above the amount specified as the allowance, should be taken up and accounted for as provided in Army Regulations and may not be used in maintaining horses not required to be kept by them in the public service. (Op. J. A. G., Mar. 12, 1913.)

2524. The Secretary of War regards the duty of student officers at the Mounted Service School, Fort Riley, Kans., as a temporary detachment from their permanent stations, and during such temporary detachment such student officers as have provided themselves with suitable mounts under act of Congress, May 11, 1906, may leave their mounts at their permanent stations * * * where under paragraph 1088, Army Regulations, 1913, forage will be issued for their authorized horses during said temporary separation.

2525. Forage allowance: Officers of the Medical Reserve Corps on leave of absence:

Held, that the acts of June 18, 1878 (20 Stat., 150), and February 24, 1881 (21 Stat., 347), providing for the furnishing of forage in kind to officers of the Army who own and keep their own mounts, contemplate the furnishing of such forage to officers for horses owned and kept by them in the performance of their official military duties when on duty as in said act specified, and at places where they are on duty, and that an

officer on leave of absence is not on duty and is not entitled to forage for a horse owned and kept by him while in that status. (Comp., Jan. 17, 1913; Bull. 4, W. D., 1913.)

2526. A first lieutenant of the Philippine Scouts desired to have forage issued for his authorized private mount while he was away from his permanent station on leave of absence, and an opinion was asked as to whether the same might lawfully be issued in view of the decision of the Comptroller of the Treasury of January 17, 1913 (19 Comp. Dec., 453), digested in War Department Bulletin No. 4, current series, 1913. Said opinion related to an officer of the Medical Reserve Corps who had been granted a leave of absence and ordered to his home to be relieved from active duty upon the expiration of such leave, and who claimed forage for his private authorized mount kept by him at his home.

Held, that it was not apparent that the Comptroller of the Treasury had overruled the long-established practice of allowing officers on leave of absence but not detached from their stations forage for their private mounts owned and kept by them at the station to which they were attached.

Held further, that within the meaning of the statute relating to the issue of forage for private authorized mounts of officers, an officer on leave of absence was still to be regarded as on duty at the station to which he was attached, and that forage might be issued for his authorized mount during his absence on such leave. The concluding portion of the digest of the comptroller's decision was perhaps stated too broadly, and should have contained the qualification that the mount for which forage was claimed was one kept by the officer at his home and elsewhere than at the station to which he had been attached for duty. (Op. J. A. G., June 25, 1913; Bull. 23, W. D., 1913.)

2527. A retired officer of the Army was detailed, with his consent, on active duty in the Army War College as translator, and the question was presented whether he was entitled to forage for his private mount while on such duty. By the acts of June 17, 1878 (20 Stat., 180), and February 24, 1881 (21 Stat., 347), forage allowance is given to officers who "are required by law to be mounted and actually keep and own their animals."

Held, that as the law does not indicate what officers are "required to be mounted," it rests with the Secretary of War to designate them; that forage for private horses is not a part of the allowances to which an officer is entitled irrespective of the duty to which he is assigned; that the allowance for forage is not a part of the "full pay and allowances" of a retired officer and that he is not entitled thereto unless it has been decided by the Secretary of War that he is performing duty which requires him to be mounted or is employed in one of the capacities mentioned in paragraph 1272, Army Regulations, 1913. (Op. J. A. G., June 20, 1915; Bull. 26, W. D., 1915.)

2528. It was desired to know whether an officer having two authorized mounts and, in addition, one young undersized colt, could use the forage issued for his authorized mounts in maintaining all three of his horses, the amount issued being amply sufficient for that purpose.

Held, that forage issued for the maintenance of the authorized number of horses of an officer was not to be taken as an emolument out of which he might make a saving or a profit, and that forage issued and not used in the maintenance of his authorized mounts should be accounted for as public property, and could not be used in maintaining horses not required to be kept by him in the public service. (Op. J. A. G., Mar. 12, 1913; Bull. 13, W. D., 1913.)

2529. When an officer required to be mounted purchases a horse that has not been trained to the needs of the service, a period of six months after purchase is recognized as necessary for training. For such horses additional pay and forage are authorized only when they meet the requirements as to size and weight now prescribed for first and second mounts, and when they are suitable in conformation and gait. Suitability, under the provisions of this paragraph, will be determined by the commanding officer referred to in the second section of paragraph 4, General Orders, No. 125, War Department, 1908. (G. O. 34, W. D., 1914.)

2530. A major of Infantry claimed reimbursement for amounts expended by him for forage and straw and for shoeing his privately owned mount, kept and used by him in the military service. The claim had been disallowed because it was held by the War Department that the animal was not a suitable mount. It appears that the horse was 2 inches below the height prescribed by Army Regulations.

Held, that in this case there was nothing to show that the officer was not mounted in a manner which enabled him to suitably perform his military duties, and reimbursement should be allowed. (Comp. Jan. 30, 1913; Bull. 5, W. D., 1914.)

2531. Organizations having animals for which forage is required submit requisitions therefor on Q. M. C. Form 218 to the quartermaster through the commanding officer. At posts one copy only need be submitted; but, when used by the quartermaster as vouchers in the field, they should be submitted in duplicate.

When substitution forage articles are required, the requisition will be submitted on Q. M. C. Form 218a. This requisition must be submitted at least five days in advance of the time when the articles are to be delivered, and is for field use only. Requisitions will not be made until it has been ascertained that the cost of the substituted articles does not exceed the money value of the components of the ration at the contract rates in effect at the time of the change, as prescribed by Army Regulations, and the quantity called for will not be in excess of what will be actually consumed. The articles issued will be entered also on the regular requisition for forage, Q. M. C. Form 218. When used, the form will be prepared and submitted in the same manner as the regular requisition, following the instructions on that form so far as they are applicable.

FUEL, STOVES, AND HEATING PLANTS.

2532. The term "fuel," as used in the instructions pertaining to contracts therefor, shall be considered as including mineral oil, gasoline, fuel oil, distillate, calcium carbide, wood, coal, and all other products used for cooking, heating, and lighting.

2533. Each officer or enlisted man entitled to and occupying public quarters will be furnished at the expense of the United States with the quantity of fuel required to do the necessary heating, cooking, and heat the necessary water in the building to which assigned at a military post, in accordance with allowances published from time to time. The allowances are cumulative for the entire fiscal year, or such portion thereof as an officer or organization may serve at the same post or station. At the end of the fiscal year, or when officers or organizations change station, fuel accounts shall be closed and excess issues paid for. Savings on allowances are not transferable to another building, or to another post or station.

Where an officer or enlisted man is occupying quarters other than public, the Quartermaster Corps will pay commutation to such officer or enlisted man for the heat actually necessary for the number of rooms actually occupied, but not exceeding the number to which the rank of the officer or enlisted man entitles him as specified in paragraph 1044, Army Regulations 1913, and in no case exceeding the maximum allowances set forth in the following table for the zones of equal temperature in which serving, charts showing zones of equal temperature to be published in orders from time to time.

Commutation rates for officers and enlisted men not occupying public quarters will be as follows:

Rates per month for the actual number of rooms occupied within the allowances given for each grade in paragraph 1044, Army Regulations, 1913.

(Values per month for number of rooms actually occupied.)

Number of rooms.	Months of—													
	December, January, and February.				March and November.				April, May, and October.			June, July, August, and September.		
	Zone 1, 0° to 20°.	Zone 2, 20° to 30°.	Zone 3, 30° to 40°.	Zone 4, 40° to 60°.	Zone 5, 10° to 25°.	Zone 6, 25° to 35°.	Zone 7, 35° to 45°.	Zone 8, 45° to 65°.	Zone 9, 35° to 40°.	Zone 10, 40° to 50°.	Zone 11, 50° to 70°.	Zone 12, 45° to 55°.	Zone 13, 55° to 75°.	
10.....	\$26.50	\$24.50	\$22.50	\$20.50	\$25.50	\$23.50	\$21.50	\$18.00	\$21.00	\$20.00	\$6.00	\$19.00	\$6.00	
9.....	24.30	22.95	20.70	18.90	24.30	21.60	19.80	17.10	19.25	18.45	6.00	17.55	6.00	
8.....	22.40	21.20	19.20	17.60	22.00	20.40	18.40	15.60	18.00	17.20	6.00	16.40	6.00	
7.....	20.65	19.25	17.85	16.45	19.95	18.55	16.80	14.35	16.45	15.75	5.53	15.05	5.56	
6.....	18.60	17.40	15.90	14.70	18.00	16.80	15.30	12.90	14.70	14.40	5.53	13.50	5.59	
5.....	16.50	15.50	14.25	13.00	16.00	15.00	13.50	11.50	13.00	12.50	5.00	12.00	5.00	
4.....	14.40	13.40	12.40	11.60	14.00	13.00	11.60	10.00	11.20	10.80	5.00	10.00	5.00	
3.....	12.00	11.10	10.20	9.60	11.55	10.65	9.60	8.25	9.30	9.00	5.00	8.55	5.00	
2.....	8.90	8.30	7.80	7.30	8.70	8.10	7.30	6.40	7.10	6.90	5.00	6.70	5.00	
1.....	6.50	6.20	6.00	4.90	6.30	6.10	4.70	4.25	4.50	4.45	4.00	4.50	4.00	

(A. R. 1036, 1913, as changed by C. A. R. 28, 1915.)

2534. In accordance with the provisions of paragraph 1036, Army Regulations, 1913, charts showing zones of equal temperature are published in G. O. 57, W. D., 1914. These charts are shown in Appendix 29.

2535. While General Orders 39, War Department, 1915, prescribe that the fuel equivalent in coal may be substituted for wood for cooking and heating purposes in the field, the use of coal in the field range is not to be recommended where wood can be obtained. Soft coal will burn reasonably well in the field range; but even if coal is used, part of the fuel should be wood.

2536. For purposes of commutation of heat, that part of California lying west of the one hundred and twenty-second degree of longitude and north of 37° 30' of latitude shall be considered as in zone No. 10 for the months of April, May, and October. (G. O. 23, W. D., 1915.)

2537. Sales of fuel to contract surgeons and retired officers. (A. R. 1037, 1913.)

2538. Sales of fuel and mineral oil to the head of the family of a regular or volunteer soldier. (A. R. 1038, 1913.)

2539. Fuel will only be issued and sold to an officer upon his certificate that it is for his personal or family use; any sale, exchange, or transfer whatever of fuel issued or sold to an officer under this paragraph is forbidden. (A. R. 1039, 1913.)

2540. Anthracite coal having not more than 10 per cent of ash nor more than 10 per cent of volatile matter is the standard. The scale of equivalents to govern in the issue and sale of fuel will be published from time to time in general orders. (A. R. 1040, 1913.)

2541. Fuel issued to officers or troops is public property. Any portion not consumed by them when the quarterly inventory of fuel is made will be immediately taken up by the accountable officer on the prescribed form and posted to the property account as a debit. (A. R. 1042, 1913.)

2542. As far as practicable issues of fuel will be made to all buildings at the beginning of each month. The cheapest fuel at the place of issue will, all things considered, be furnished. (A. R. 1043, 1913.)

2543. The following table shows the authorized number of rooms for which commutation of quarters is payable, the maximum number of rooms for which commutation of heat and light may be paid, and the allowances of cooking stoves and ranges for public quarters:

	Rooms.		For quarters.
	As quarters.	As office.	Cooking stoves or ranges.
Lieutenant general.....	10		1
Major general.....	9		1
Brigadier general.....	8		1
Colonel.....	7		1
Lieutenant colonel.....	6		1
Major.....	5		1
Captain.....	4		1
First lieutenant.....	3		1
Second lieutenant.....	2		1
The Chief of Staff of the Army.....		3	
The commanding general of a department, brigade, or district.....		2	
An assistant to the Chief of Staff of the Army, the aids to the commanding general of a department, brigade, or district, and the general staff officers serving thereof.....		1	
A colonel or lieutenant colonel, Quartermaster Corps; a colonel, Medical Department; and the department quartermaster at the headquarters of a territorial department, each.....		2	
The commanding officer of a regiment, post, or battalion of Engineers or Field Artillery, quartermaster and adjutant, each.....		1	
An adjutant general, an inspector general, an acting inspector general, an engineer, an ordnance officer, a signal officer, a judge advocate or an acting judge advocate, and the senior medical officer, when stationed on duty at any place not in the field, ¹ each.....		1	
Noncommissioned officers above grade number 16, paragraph 8: principal musicians, band sergeant and assistant leader, United States Military Academy band; chief trumpeters and firemen, Coast Artillery Corps, each ¹	1		1
Noncommissioned officers, below grade 15, paragraph 9, and privates, when on detached service or assigned to special duty of such a nature as to necessitate the hiring or leasing of quarters, each.....	1		
Superintendent, national cemetery.....			1
For a company: Cooking stoves or ranges sufficient to cook its food.....			1
Each hospital kitchen.....			1
For mess of civilian employees.....			1

¹ Except at Military Academy.

Noncommissioned officers of grade 16, principal musicians, band sergeant and assistant leader, United States Military Academy band, and chief trumpeters are entitled to separate quarters only when same are available.

In camp the allowance of fuel is as follows: For cooking, one-twelfth cord per day for each authorized mess, as shown in camp diagrams, Field Service Regulations. When conditions require the issue of amounts in excess of this allowance authority will be obtained from the department commander or commanding general in the field. For heating (winter use only), such necessary amount as may be prescribed by the camp commander. For kitchen pits, one-twelfth cord per day per pit when garbage is destroyed in kitchen pits.

Heating and the issue of suitable apparatus therefor is authorized whenever necessary for any room, rooms, or building used by proper authority as quarters, storehouse, salesroom, office, shop, guardhouse, mess, board, school or instruction rooms, hospital (including veterinary hospitals) dispensary, dormitory, power or pumping plant, chapel, library, reading room, gymnasium, fire-control station, signal station, waiting rooms, dog kennels (in Alaska), switchboard rooms, bathhouse, fire-apparatus house, or any other regular purpose.

For each employee of the Quartermaster Corps or Medical Department occupying public quarters, to whom subsistence in kind is issued by the Government, issue of fuel is authorized as follows: May 1 to August 31 (Tropics, year round), one-twelfth cord per month; September 1 to April 30, one-sixth cord per month; increased allowance, September 1 to April 30—between thirty-sixth and forty-third degrees north altitude, one twenty-fourth cord per month; north of forty-third degree north latitude, one-eighteenth cord per month.

The allowance of fuel for heating, cooking, and heating water in barracks and quarters at military posts will be determined in accordance with allowances published from time to time. (A. R. 1044, 1913, as changed by C. A. R. 28, 1915.)

2544. When on detached service or assigned to special duty in places where there are no public quarters available the allowance of quarters for each member of the Nurse Corps is fixed at two rooms, on which basis commutation of quarters will be paid. Commutation of heat and light will be paid for the number

of rooms actually occupied, not exceeding two. When entitled to commutation of quarters or commutation of heat and light a member of the Nurse Corps will not be paid on pay rolls, but will be paid on W. D. Form No. 369. (A. R. 1045, 1913, as changed by C. A. R. 28, 1915.)

2545. In addition to the number prescribed in the table, paragraph 1044, Army Regulations, 1913, the headquarters of a department, brigade, or district will be allowed such number of office rooms (not more than eight) as may be necessary for clerks on duty thereat (the Quartermaster Corps excepted), which will be assigned by the commanding general. A heating stove for each room not otherwise heated will also be allowed. Office rooms will not be hired without the written authority of the Secretary of War, and no lease of such rooms will take effect until approved by him. (A. R. 1046, 1913.)

2546. The officers of the Quartermaster Corps may, when necessary, be allowed additional rooms, with a heating stove for each. The number of additional rooms so allowed will be regulated by the Quartermaster General. (A. R. 1047, 1913.)

2547. Stoves will not be issued to officers who receive commutation of quarters. (A. R. 1048, 1913.)

2548. Allowance of fuel and stoves for military attachés. (A. R. 1100, 1913.)

2549. Contract surgeons are entitled to fuel allowances of first lieutenants. (A. R. 1390, 1913.)

2550. Engineer officers engaged in the construction of fortifications or other public works are entitled to the same allowances as are provided by regulations for officers at garrisoned posts. (A. R. 1504, 1913.)

2551. The allowances of fuel for all buildings or parts of buildings requiring separate fuel issues will be in accordance with tabulated allowances issued to each military post or station, except those in the Tropics, in separate form from time to time. The allowances shown on such tabulation are for each month regardless of abnormal local temperature changes. The amounts as tabulated include all fuel for cooking and heating and for heating water, and are based on the amount of space to be heated, the character of heating equipment, nature of building, type of construction, local climatic conditions, and the average temperature for a period of 25 years. Each table will show allowances for each building and other purposes for each month and the totals for the entire year. The allowances, except for power purposes, will be cumulative for the entire year or for such period of the year as the building concerned may be occupied. A board of officers will be appointed by the post commander whenever necessary to investigate any apparent inadequacy of the allowances shown on these tables. The proceedings of this board will be forwarded through military channels, with recommendations, to The Adjutant General of the Army. The Inspector General will make a report upon the adequacy or inadequacy of the fuel allowance at each post for each building at the time of his annual inspection. (G. O. 63, W. D., 1915.)

2552. The standard fuel on which the tables of fuel allowances are based is anthracite coal having not more than 10 per cent of ash nor more than 10 per cent of volatile matter. This coal has been taken as standard for the reason of its uniformity of quality and is not to be construed as indicating that it is to be used in preference to any other fuel. In all cases fuel will be selected with regard to its cost and relative quality in the locality where used. The following table gives a tabulation of all common fuels for heating and cooking purposes, with their respective per cent equivalents in terms of standard fuel. To convert any of these fuels to standard fuel, multiply the weight or measure by the proper factor indicated in the table; to convert the allowance as expressed in standard fuel to the allowance in the fuel actually in use, divide by the indicated factor.

Table of equivalents for the conversion of all fuels into terms of pounds of standard fuel.

Type of fuel and size.	Per cent ash.	Per cent volatile.	How issued.	Per cent equivalent.
Anthracite coal:				
Nut, egg, stove, furnace	0-10	0-10	Weight, pounds. . .	1.00
Do.	10+	0-10	do. ....	.98
Do.	0-10	10+	do. ....	.99
Do.	10+	10+	do. ....	.97
Pea and buckwheat, No. 1	0-10	0-10	do. ....	.95
Do.	10+	0-10	do. ....	.93
Do.	0-10	10+	do. ....	.94
Do.	10+	10+	do. ....	.92
Buckwheat, Nos. 2 and 3.	0-15	0-15	do. ....	.90
Do.	15+	0-15	do. ....	.87
Do.	0-15	15+	do. ....	.88
Do.	15+	15+	do. ....	.86
Semibituminous coal:				
Screened lump ¹	0-10	0-15	do. ....	.95
Do. ¹	10+	0-15	do. ....	.93
Do. ¹	0-10	15-25	do. ....	.94
Do. ¹	10+	15-25	do. ....	.90
Run of mine ²	0-10	0-15	do. ....	.93
Do. ²	10+	0-15	do. ....	.90
Do. ²	0-10	15+	do. ....	.91
Do. ²	10+	15+	do. ....	.89

¹ Coal that does not contain more than 15 per cent of fine material which will pass through a $\frac{1}{4}$ -inch mesh screen shall be termed "screened lump."

² Coal that contains more than 15 per cent and less than 35 per cent of fine material which will pass through a $\frac{1}{4}$ -inch mesh screen shall be termed "run-of-mine coal."

Table of equivalents for the conversion of all fuels into terms of pounds of standard fuel—Continued.

Type of fuel and size.	Per cent ash.	Per cent volatile.	How issued.	Per cent equivalent.
Semibituminous coal—Continued.				
Slack ¹	0-10	0-15	Weight, pounds...	0.90
Do. ¹	10+	0-15	do.....	.88
Do. ¹	0-10	15-25	do.....	.70
Do. ¹	10+	15-25	do.....	.67
Bituminous coal:				
Screened lump ²	0-10	25-35	do.....	.93
Do. ²	10+	25-35	do.....	.91
Do. ²	0-10	35-45	do.....	.90
Do. ²	10+	35-45	do.....	.88
Run of mine ³	0-10	25-35	do.....	.90
Do. ³	10+	25-35	do.....	.86
Do. ³	0-10	35-45	do.....	.86
Do. ³	10+	35-45	do.....	.84
Slack ¹	0-10	25-35	do.....	.85
Do. ¹	10+	25-35	do.....	.83
Do. ¹	0-10	35-45	do.....	.81
Do. ¹	10+	35-45	do.....	.79
Lignite coal:				
Screened lump ²	0-20	35-45	do.....	.75
Do. ²	20+	35-45	do.....	.70
Do. ²	0-20	45+	do.....	.70
Do. ²	20+	45+	do.....	.66
Run of mine ³	0-20	35-45	do.....	.70
Do. ³	20+	35-45	do.....	.64
Do. ³	0-20	45+	do.....	.63
Do. ³	20+	45+	do.....	.57
Slack ¹	0-20	35-45	do.....	.63
Do. ¹	20+	35-45	do.....	.56
Do. ¹	0-20	45+	do.....	.55
Do. ¹	20+	45+	do.....	.48
Coke, all sizes.....			do.....	1.53
Charcoal, all sizes.....			do.....	1.00
Wood (all kinds):				
All sizes.....	Seasoned ⁴		do.....	.40
Do.....	Green ⁵		do.....	.30
Gas:				
Natural.....			Cubic feet.....	.33
Artificial.....			do.....	.20
Acetylene.....			do.....	.56
Biau.....			do.....	.60
Gasoline.....			Gallon.....	42.50
Kerosene (mineral oil).....			do.....	42.50
Fuel oil.....			do.....	10.00
Electric current.....			Watt-hour.....	.035

¹ Coal that contains more than 35 per cent of fine material which will pass through a $\frac{1}{4}$ -inch mesh screen shall be termed "slack coal."

² Coal that does not contain more than 15 per cent of fine material which will pass through a $\frac{1}{4}$ -inch mesh screen shall be termed "screened lump."

³ Coal that contains more than 15 per cent and less than 35 per cent of fine material which will pass through a $\frac{1}{4}$ -inch mesh screen shall be termed "run-of-mine coal."

⁴ Wood that has been cut 6 months or more shall be termed "seasoned" wood.

⁵ Wood that has been cut less than 6 months shall be termed "green" wood.

The per cent ash and per cent volatile of coals, as shown in the above table, will be taken from the contract and shall determine the classification of the coal throughout the delivery under that contract regardless of the results of analyses made from time to time. Where a contractor does not state the per cent ash and per cent volatile of the coal he proposes to deliver, the quartermaster shall ascertain the mine or mines from which the coal is obtained and report same to the Bureau of Mines, Washington, D. C., with request for statement as to the average per cent ash and per cent volatile content. Such percentages shall determine the classification of the coal throughout the delivery under that contract.

Table of weights of wood per cord of 128 cubic feet.

All wood shall be issued or sold by weight, as shown in the following table. Where wood is purchased by the cord, the cost per pound will be found by dividing the cost per cord by the weight per cord of the wood purchased. Where mixed wood is purchased the per cent of each variety shall be estimated and the weight per cord calculated proportionately.

Weight per cord of timber of various species.

Species.	Green.	Seasoned.	Species.	Green.	Seasoned.
<i>Hardwoods.</i>			<i>Oak—Continued.</i>		
	<i>Lbs.</i>	<i>Lbs.</i>		<i>Lbs.</i>	<i>Lbs.</i>
Alder, red.....	4,150	2,600	Cow.....	5,350	4,650
Algoroba.....		3,400	Laurel.....	5,350	4,400
Ash:			Pacific post.....	6,100	
Biltmore.....	4,050	3,650	Post.....	5,650	4,500
Black.....	4,700	3,300	Red.....	5,750	4,100
Blue.....	4,150	3,800	Spanish (highland).....	5,500	3,900
Green.....	4,300	3,800	Spanish (lowland).....	6,150	4,600
Oregon.....	4,150	3,600	Water.....	5,650	4,200
Pumpkin.....	4,150	3,450	White.....	5,500	4,500
White (forest growth).....	4,150	3,750	Willow.....	6,150	4,300
White (second growth).....	4,600	4,300	Yellow.....	5,650	4,100
Aspen.....	4,250	2,500	Poplar, yellow.....	3,400	2,600
Aspen, large tooth.....	3,850	2,500	Rhododendron, great.....	3,000	3,750
Basswood.....	3,700	2,450	Sassafras.....	3,150	2,000
Beech.....	4,950	4,050	Service berry.....	5,500	4,900
Birch:			Silver-bell tree.....	3,150	3,000
Paper.....	4,600	3,550	Sourwood.....	4,750	3,750
Sweet.....	5,300	4,400	Sumach, staghorn.....	3,700	3,200
Yellow.....	5,200	4,100	Sycamore.....	4,700	3,400
Bird's-eye, yellow.....	4,400	2,350	Umbrella, Fraser.....	4,250	2,900
Buckthorn, cascara.....	4,500	3,350	Willow:		
Butternut.....	4,150	2,500	Black.....	4,600	2,400
Chinquapin, western.....	5,500	3,000	Western black.....	4,600	2,900
Cherry:			Witch-hazel.....	5,300	4,300
Black.....	4,150	3,350			
Wild red.....	2,950	2,600	<i>Conifers.</i>		
Chestnut.....	4,850	2,850	Cedar:		
Cottonwood, black.....	4,150	2,280	Incense.....	4,150	2,400
Cucumber tree.....	4,500	3,200	Port Orford.....	3,500	2,900
Dogwood (flowering).....	5,850	6,050	Western red.....	2,450	2,100
Dogwood, western.....	4,950	4,400	White.....	2,500	1,950
Elder, pale.....	5,850	3,450	Cypress:		
Elm:			Bald.....	4,300	3,200
Cork.....	4,750	4,250	Yellow.....	3,150	
Slippery.....	5,050	3,500	Douglas fir:		
White.....	4,700	3,250	Pacific northwest.....	3,400	3,250
Gum:			Mountain type.....	3,100	2,900
Black.....	4,050	3,350	Fir:		
Blue.....	6,300	4,900	Alpine.....	2,500	2,050
Cotton.....	5,950	3,450	Amabilis.....	4,250	2,700
Red.....	4,150	3,250	Balsam.....	4,050	2,350
Hackberry.....	4,500	3,500	Noble.....	2,800	2,600
Haw, pear.....	5,850	4,550	White.....	5,050	2,400
Hickory:			Hemlock:		
Big shellbark.....	5,850	4,900	Black.....	4,050	3,000
Bitternut.....	5,750	4,550	Eastern.....	4,850	3,100
Mocker-nut.....	5,750	4,900	Western.....	4,200	2,900
Nutmeg.....	5,500	4,000	Larch, western.....	4,300	3,500
Pignut.....	5,750	5,050	Pine:		
Shagbark.....	5,750	4,850	Cuban.....	4,750	4,200
Water.....	6,200	4,300	Jack.....	4,500	2,800
Holly, American.....	5,150	3,750	Jeffrey.....	4,250	2,600
Hornbeam.....	5,400	4,900	Loblolly.....	4,750	3,600
Laurel:			Lodgepole.....	3,600	2,700
California.....	4,850	3,650	Long-leaf.....	4,350	3,950
Mountain.....	5,600	4,550	Norway.....	3,800	3,200
Locust:			Pitch.....	4,850	3,350
Black.....	5,200	4,550	Pond.....	4,400	3,750
Honey.....	5,850	4,750	Short-leaf.....	4,300	3,500
Madrona.....	5,400	4,000	Sugar.....	4,300	2,500
Magnolia (evergreen).....	5,600	3,250	Table-mountain.....	4,850	3,450
Maple:			Western white.....	3,800	2,800
Oregon.....	4,250	3,200	Western yellow.....	4,150	2,650
Red.....	4,600	3,450	White.....	3,500	2,500
Silver.....	4,150	3,200	Spruce:		
Sugar.....	5,050	4,100	Engelmann.....	3,500	2,200
Mesquite.....		2,650	Red.....	3,400	2,700
Oak:			Sitka.....	3,250	2,400
Burr.....	5,600	4,200	White.....	3,300	2,650
California black.....	5,900	3,650	Tamarack.....	4,250	3,550
Canyon live.....	6,400	5,200	Yew, western.....	4,850	4,200
Chestnut.....	5,600	4,300			

2553. In accordance with the provisions of paragraph 1036, Army Regulations, 1912, in so far as that paragraph relates to the reimbursement of officers and enlisted men on detached service in foreign cities and occupying quarters other than public, allowances for the zones of equal temperature established and previously referred to will be as follows:

Athens, Greece:	Zone.	Nagasaki, Japan:	Zone.
December, January, February.....	4	December, January, February.....	4
March, November.....	8	March, November.....	8
April, May, October.....	11	April, May, October.....	12
June, July, August, September.....	13	June, July, August, September.....	13
Berlin, Germany:		Paris, France:	
December, January, February.....	1	December, January, February.....	2
March, November.....	5	March, November.....	7
April, May, October.....	10	April, May, October.....	10
June, July, August, September.....	12	June, July, August, September.....	12
Berne, Switzerland:		Peking, China:	
December, January, February.....	1	December, January, February.....	1
March, November.....	5	March, November.....	5
April, May, October.....	10	April, May, October.....	10
June, July, August, September.....	12	June, July, August, September.....	12
Bogota, Colombia, for the year round.....	12	Petrograd, Russia:	
Brussels, Belgium:		December, January, February.....	1
December, January, February.....	1	March, November.....	5
March, November.....	6	April, May, October.....	9
April, May, October.....	10	June, July, August, September.....	12
June, July, August, September.....	12	Philippine Islands, for the year round.....	13
Bucharest, Roumania:		(Except Bagulo and Camp Keithley, which are in zone 12.)	
December, January, February.....	1	Quito, Ecuador:	
March, November.....	5	December, January, February.....	3
April, May, October.....	9	March, November.....	8
June, July, August, September.....	12	April, May, October.....	11
Buenos Aires, Argentina:		June, July, August, September.....	13
December, January, February.....	13	Rio de Janeiro, Brazil, for the year round.....	13
March, November.....	8	Rome, Italy:	
April, May, October.....	12	December, January, February.....	2
June, July, August, September.....	4	March, November.....	6
Constantinople, Turkey:		April, May, October.....	11
December, January, February.....	2	June, July, August, September.....	13
March, November.....	6	Santiago de Cuba, for the year round.....	13
April, May, October.....	10	Santiago, Chile:	
June, July, August, September.....	13	December, January, February.....	13
Copenhagen, Denmark:		March, November.....	8
December, January, February.....	2	April, May, October.....	12
March, November.....	6	June, July, August, September.....	4
April, May, October.....	9	Saumur, France:	
June, July, August, September.....	12	December, January, February.....	2
Guatemala City, Guatemala, for the year round.....	12	March, November.....	7
Habana, Cuba, for the year round.....	13	April, May, October.....	10
Hawaiian Department:		June, July, August, September.....	12
June, July, August, September.....	13	Shanghai, China:	
Other months of the year.....	8	December, January, February.....	4
Lima, Peru, for the year round.....	13	March, November.....	8
London, England:		April, May, October.....	12
December, January, February.....	1	June, July, August, September.....	13
March, November.....	6	Sofia, Bulgaria:	
April, May, October.....	10	December, January, February.....	1
June, July, August, September.....	12	March, November.....	5
Madrid, Spain:		April, May, October.....	9
December, January, February.....	2	June, July, August, September.....	12
March, November.....	7	Stockholm, Sweden:	
April, May, October.....	10	December, January, February.....	1
June, July, August, September.....	12	March, November.....	5
Mexico City, Mexico:		April, May, October.....	9
December, January, February.....	3	June, July, August, September.....	12
March, November.....	7	The Hague, Holland:	
April, May, October.....	10	December, January, February.....	2
June, July, August, September.....	13	March, November.....	6
Monrovia, Liberia, for the year round.....	13		

The Hague, Holland—Continued.	Zone.	Tokyo, Japan—Continued.	Zone.
April, May, October.....	9	March, November.....	7
June, July, August, September.....	12	April, May, October.....	10
Tientsin, China:		June, July, August, September.....	12
December, January, February.....	1	Vera Cruz, Mexico, for the year round.....	12
March, November.....	5	Vienna, Austria:	
April, May, October.....	10	December, January, February.....	1
June, July, August, September.....	12	March, November.....	5
Tokyo, Japan:		April, May, October.....	10
December, January, February.....	2	June, July, August, September.....	12

(G. O. 27, W. D., 1914; G. O. 40 and 65, W. D., 1915; G. O. 11, W. D., 1915.)

2554. Where officers or organizations occupy quarters at a military post for the entire fiscal year, accounting for fuel shall be made at the end of the fiscal year. When officers or organizations transfer from one military post to another during any fiscal year, accounting for fuel shall be made at the time of leaving the post or station. Savings in allowances for fuel will not be carried from one station or post to another, nor from one building to another at the same post. Allowances for a portion of a month will in all cases be determined by dividing the allowance for the month by 30 and multiplying by the number of days the building is actually occupied. An officer responsible for the fuel consumed in a public building, as shown in paragraph 2556, if relieved from such responsibility during the fiscal year, will make, at the time of his relief, a succinct explanation covering the conditions surrounding any excess of consumption of fuel. The post commander will consider this explanation, bearing in mind the vagaries of the weather and the exigencies of the service, and will report the case, with his recommendations, to the department commander, who will determine whether or not relief from charge for the excess consumption will be granted. All excess consumptions under these provisions, and the action taken, will be reported to the Quartermaster General if, at the end of the fiscal year, an excess consumption should then appear for the building concerned. (G. O. 63, W. D., 1915.)

2555. To determine the rate to be charged for fuel consumed in excess of allowances where more than one type of fuel has been consumed, the rate to be charged will be found by the following method: Multiply the total quantity of each type of fuel consumed by its unit cost in terms of standard fuel and divide the total cost by the total weight of standard fuel. This will give the average unit cost per pound of standard fuel consumed. Multiply this cost per pound by the number of pounds of standard fuel consumed in excess of the total allowances. This will give the amount to be charged for the fuel consumed in excess of allowances. The following example is given:

For a certain set of officers' quarters there are given allowances of 3,000 and 3,150 pounds of standard fuel for the months of January and February, respectively. If an officer occupies this set of quarters from January 4 to February 22, his allowance in terms of standard fuel would be 2,700 pounds for January, and 2,310 pounds for February, or a total of 5,010 pounds. Assuming that 5,500 pounds of anthracite egg coal at \$6 per ton of 2,000 pounds and 2,000 pounds of seasoned oak wood at \$5 per cord had been consumed during this period, the total consumption in terms of standard fuel would be 5,500 pounds times 1, or 5,500 pounds, plus 2,000 pounds times 0.40, or 800 pounds. A total of 6,300 pounds standard fuel has been consumed, or 1,290 pounds in excess of allowances. The rate to be charged for this fuel will be found as follows: First, convert the cost of each fuel into unit cost in terms of standard fuel. This will be done by dividing the unit cost by the per cent equivalent in all cases (except for wood when purchased by the cord) and reducing to unit cost. In the case of wood purchased by the cord the cost must first be reduced to cost by weight. This will be done by dividing the cost per cord by the weight per cord for the particular wood in question as given in the table of weights of various woods. This will give the cost per pound which will be converted to cost per pound in terms of standard fuel by dividing same by the per cent equivalent. By these methods the cost of each different type of fuel consumed in terms of standard fuel will be: For anthracite coal, egg, \$6 divided by 1 equivalent, divided by 2,000 pounds, equals \$0.003 per pound, and the cost of the amount consumed would be \$0.003 times 5,500, or \$16.50; and for seasoned oak wood, \$5 per cord, divided by 3,860 pounds per cord, equals \$0.00129 per pound actual weight, and \$0.00129 divided by 0.40 equivalent equals \$0.00322 times 800 pounds standard equals \$2.58. The total cost of all fuel consumed would therefore be \$19.08. Dividing the total cost of \$19.08 by 6,300, the number of pounds of standard fuel consumed, the quotient will be \$0.003029 per pound in terms of standard fuel and is the rate to be charged for all fuel consumed in excess of allowances. Since the total consumption for this period is 1,290 pounds in excess of allowance, the amount to be charged this officer for excess fuel will be 1,290 times \$0.003029, or \$3.91.

The cost of each fuel will be based on the average annual contract price, plus freight charges, if any, plus the average cost of local delivery. This cost is to be determined at the beginning of the fiscal year, and will prevail throughout the term of the contract.

In the above example it has been assumed that two different types of fuel have been consumed, in order that the method of computation may be illustrated. It will only be necessary to make these computations when allowances have been exceeded and a charge is to be made for such excess consumption. (G. O. 63, W. D., 1915.)

2556. The following table indicates the officer responsible for the fuel issued to various buildings at military posts, and for the fuel-consuming equipment therein. In case the fuel allowances in any building are exceeded the officer responsible for fuel consumption in that building will be held accountable

for the excess consumption. All officers will therefore give personal supervision to the consumption of fuel in buildings for which they are responsible. In cases where fuel allowances are given in a lump sum for buildings occupied by two or more officers, the commanding officer shall designate one officer who shall supervise the consumption of fuel. In case it is necessary to charge excess of fuel consumption in any building occupied by more than one officer as quarters, the cost thereof will be charged proportionally to all officers occupying such building.

Building.	Responsible officer.	Building.	Responsible officer.
Administration building....	Adjutant.	Post office.....	Postmaster.
Bakery.....	Quartermaster.	Power house and pump house.....	Quartermaster.
Balcon house and hangars.....	Officer in charge.	Quartermaster Corps shops, storehouses, and scale house.....	Do.
Barracks (including lavatory and mess hall).....	Organization commander.	Quarters for officers.....	Occupant.
Bathroom.....	Officer in charge.	Quarters for noncommissioned officers.....	Do.
Boathouse.....	Do.	Railroad station and waiting rooms.....	Quartermaster.
Chapel.....	Chaplain.	Root house.....	Do.
Disinfecting plant.....	Quartermaster.	School.....	Officer in charge.
Drill hall.....	Adjutant.	Stable.....	Quartermaster, organization commander.
Fire apparatus building (where fire apparatus is housed).....	Fire marshal.	Teamsters' quarters.....	Quartermaster.
General mess.....	Officer in charge.	Telephone central, when separated from other buildings.....	Do.
Guardhouse and prison rooms.....	Adjutant.	Transformer substation.....	Do.
Hospital.....	Surgeon.	Veterinary hospital and dispensary.....	Veterinarian.
Library.....	Officer in charge of library.		
Officers' assembly and reading rooms, when separated from mess.....	Officer in charge.		
Officers' mess.....	Mess treasurer.		
Post exchange (including gymnasium, shooting gallery, swimming pool, and bowling alley).....	Officer in charge of post exchange.		

For any building not listed above the post commander will designate an appropriate officer. (G. O. 63, W. D., 1915.)

2557. Allowances for all power purposes (except marine engines and boilers) are based on the B. t. u. value of the fuel used, and will not be governed by the equivalents given in the previous fuel equivalent tables in paragraph 2552. Such allowances are tabulated on the basis of power generated (obtained from recording wattmeter), water evaporated (obtained from reports of water weighers), or hours of operation (obtained from log kept by operator, as for searchlights, sawmills, and similar plants). Where allowances are based on evaporation, no correction will be made for temperature of feed water. To determine the amount of any fuel allowed for power boilers, divide the B. t. u. allowance from tables of allowances for that post by the number of B. t. u. contained, per unit of weight or measure, in the fuel consumed. The quotient will be in terms of allowances by weight or measure. To provide for the different efficiencies with which fuel may be burned, this quotient shall be divided by the per cent equivalent given in the following table:

Table of equivalents of fuel for power boilers.

	Equivalent.		Equivalent.
Anthracite:		Lignite:	
Pea and larger sizes.....	1.00	Screened lump.....	0.95
Buckwheat No. 1 and smaller sizes.....	.95	Run-of-mine.....	.90
Semibituminous:		Black.....	.85
Screened lump.....	1.00	Coke, all sizes.....	1.25
Run-of-mine.....	.95	Wood, all sizes:	
Black.....	.90	Seasoned.....	1.00
Bituminous:		Green.....	.80
Screened lump.....	1.00	Gas.....	2.00
Run-of-mine.....	1.00	Oils, all kinds, and gasoline.....	1.50
Black.....	.95		

(G. O. 63, W. D., 1915.)

2558. For classification of sizes of bituminous coal, see notes 1, 2, and 3 following table of equivalents in paragraph 2552.

The following examples are given:

Assuming that there is given for a certain plant an allowance of 2,000 B. t. u. per pound of water evaporated and bituminous slack coal running 14,000 B. t. u. per pound is used as fuel. The computation will be 2,000 divided by 14,000 equals 0.1428. Divide 0.1428 by 0.95 equivalent. The quotient will be 0.1503 pounds, the allowance of this coal per pound of water evaporated.

Assuming that there is given in the table of allowances for a certain plant 65,000 B. t. u. per kilowatt-hour generated, and fuel oil having 18,500 B. t. u. per pound is used as fuel. The computation will be 65,000 divided by 18,500 equals 3.513. Divide 3.513 by 1.50 equivalent and the quotient will be 2.342 pounds allowance of this oil per kilowatt-hour generated. (G. O. 63, W. D., 1915.)

2559. At posts or stations situated in the Tropics, fuel for cooking and heating purposes, authorized by Army Regulations, shall be issued in such amounts as considered necessary by commanding officers, who will exercise such supervision as necessary to prevent waste or misuse. Fuel for power purposes at such posts or stations will be governed by paragraphs 2557 and 2558. No tabulated allowances will be issued to these posts. (G. O. 63, W. D., 1915.)

2560. Whenever it becomes necessary to issue fuel under the provisions of paragraph 1044, Army Regulations, 1913, to a building, or for a purpose not listed in the tabulated allowances referred to in paragraph 2551, or to make changes in allowances to the end of reducing those in excess of requirements, and adjusting those that prove inadequate through structural changes in buildings, housing, or altered conditions in use of fuel, report will be made to The Adjutant General of the Army, through military channels, so that an allowance may be established for such building or purpose. Such reports will be accompanied by a fuel report on Q. M. C. Form A, completely made out for the building concerned or, in the case of fuel for power purposes, giving full information as to operation of the plant, and all other data necessary for proper consideration of the case. (G. O. 63, W. D., 1915.)

2561. All fires and fuel-consuming equipment in a barrack building shall be cared for by a competent enlisted man detailed by the organization commander responsible for the fuel consumption in that building. Suitable details shall also be made for guardhouses, storehouses, offices, etc. (G. O. 63, W. D., 1915.)

2562. Frequent inspections of fuel-consuming apparatus and methods of firing will be made under the direction of the commanding officer, with the view of preventing abuse of material and waste of fuel. Prompt action will be taken by survey proceedings, or otherwise, to fix responsibility in any case arising under this paragraph. The responsibility for care of fires and fuel-consuming equipment in officers' or noncommissioned officers' quarters devolves upon the occupants of such quarters. (G. O. 63, W. D., 1915.)

2563. In case the consumption in any building exceeds the accumulated allowance at the close of any month, the quartermaster shall notify the responsible officer or person of the amount of the accumulated allowance to date, together with statement of the amount consumed in excess of allowances in pounds. The value of such excess consumption need not be calculated until settlement is made. (G. O. 63, W. D., 1915.)

2564. The quartermaster at each post will keep a record of the amounts of fuel of all kinds received from all sources and issued to each and every building or part of building authorized a separate fuel allowance at a military post. Also a record of each sale made to persons authorized to purchase fuel. At each post, where required, a noncommissioned officer of suitable grade shall be designated for the specific duties of receiving and supervising the issue, sale, and use of all fuel at the post supplied by the Quartermaster Corps, and shall be designated as fuel overseer. (G. O. 63, W. D., 1915.)

2565. The fuel overseer shall supervise the delivery of all fuel received and shall weigh or measure and sample all fuel in accordance with contract and specification requirements. He shall keep a record of the amounts of each kind of fuel received, the dates when received, the samples taken, and the quality as determined by visual inspection, and he shall make a written record of same. He shall also keep a record showing the exact quantity and type of fuel issued or sold to each building or part of building or person, together with the date when such issue or sale was made. As far as practicable, issues will be made to all buildings at the beginning of each month, in such quantities as it is estimated will be required in addition to the balance remaining on hand from the previous month. On the first day of each month, or as soon thereafter as practicable, the fuel overseer shall make an inspection of fuel storage rooms of all buildings and will estimate as accurately as possible the quantity of fuel remaining on hand at the close of the previous month. (G. O. 63, W. D., 1915.)

2566. In order that a uniform system of fuel accounting may be maintained at all military posts, Q. M. C. Form 432 shall be used for recording all data pertaining to fuel consumption, sales, and issues. Full instructions are printed on back of form. (G. O. 63, W. D., 1915.)

2567. Accounting for all fuel shall be made on Q. M. C. Form 211 at the close of each quarter. G. O. 63, W. D., 1915.)

2568. Army Regulations formerly provided for the issue and sale of the fuel allowance of an officer to his family under certain conditions. Following the decision of the Comptroller of the Treasury (Bull. 1, W. D., 1913, p. 35) that the authorized fuel allowance to officers could not be issued to their families separate and apart from the officers, the Army Regulations upon the subject were amended so as to omit provision for such sale and issue.

Held, that under the authority of the appropriation for regular supplies contained in the various Army appropriation acts, sales of fuel might still be made to officers for use of their families during their temporary absence from their post or station where their families might be located, but that such sale should be made at the cost price and not at the arbitrary price fixed by the original regulations. (Op. J. A. G., Jan. 3, 1914; Bull. 5, W. D., 1914.)

2569. "When the quarters actually occupied by an Army officer are heated at the expense of the United States he is not entitled to have any additional fuel issued to himself or to his family at the expense of the United States, notwithstanding the fact that he may not have occupied the full number of rooms to which his rank entitled him or that the quantity of fuel used to heat the rooms which he occupied as quarters may have

been less than the quantity which the regulations prescribe as the maximum quantity for the number of rooms which he occupied." (Op. J. A. G., Feb. 24, 1914; Bull. 8, W. D., 1914.)

2570. Paragraph 1044, Army Regulations, 1913, before amendment provided for a fuel allowance for "each employee of the Quartermaster Corps or Medical Corps to whom subsistence in kind is furnished by the Government." Changes Army Regulations, No. 7, June 11, 1914, in amending said regulations, omitted all provision for allowance of fuel in kind, including the allowance theretofore provided for civilian employees, but specified the number of rooms to which officers and enlisted men in quarters were entitled and the allowance of cooking and heating stoves supplies for their use, including also stoves for civilian employees.

Held, that there was no law which provided for a fuel allowance to civilian employees serving with the Army and that they became entitled to the benefits of heat and light in quarters only by reason of the character of their service or their contracts of employment, and were not entitled thereto as a personal allowance.

Held further, that fuel might still be issued to such civilian employees as theretofore, although unprovided for by regulations. (Op. J. A. G., Aug. 13, 1914; Bull. 43, W. D., 1914.)

2571. An officer on temporary duty on the Mexican border, with permanent station at San Francisco, Cal., desired to have his fuel allowance during such temporary duty issued to his family, occupying public quarters at Fort D. A. Russell, Wyo., upon the usual proof that he had not drawn his fuel allowance at his temporary station.

Held, following the decision of the Comptroller of the Treasury in the matter of the payment for heat and light furnished to the quarters of officers, that fuel on account of an officer's allowance for heating his quarters could not be issued to his family at a place other than his permanent or temporary station, and that the proposed issue should not be authorized. (Op. J. A. G., Oct. 14, 1914; Bull. 50, W. D., 1914.)

2572. Whenever quarters are vacated the range, stove, or furnace should be thoroughly cleaned and the stovepipe taken down so as to disconnect the stove from the chimney. This should be done in the case of furnaces during the summer months. In the case of heating boilers, when it is impracticable to take down the smoke pipe for the period between heating seasons, the boiler and smoke pipe should be thoroughly cleaned. Most of the damage to furnaces is caused by permitting ashes to pile up under the grate and by permitting the water to become low in the boilers, and great care should be exercised to prevent these defects.

2573. All heating boilers, both for steam and hot water plants, and all piping, radiators, expansion tanks, etc., pertaining thereto, must be thoroughly drained. This can be done by opening blow-off valve at bottom of boiler. See that air valves are open. All radiator valves, as well as all valves on piping, must also be opened wide. All valves and cocks on water column of boiler to be left wide open. See that syphons of gauge and of damper regulator are properly drained.

2574. Specifications for woods as fuel: To be sound, dry, not burned or charred, free from small limbs and brush, sawed or cut in 4-foot lengths, and split to convenient size, but not exceeding 6 inches in diameter, or as otherwise specified.

Delivery will be made in such quantities and at such times, and be properly piled in such wood yards or other places of storage as may be required by the receiving officer or agent of the Quartermaster Corps.

2575. The following table shows the present standard sizes of anthracite coal for both square and round mesh screens:

Coal.	Round mesh.		Square mesh.	
	Through.	Over.	Through.	Over.
	Inch.	Inch.	Inch.	Inch.
Furnace.....	4	3	4	2
Egg.....	3	2	2	2
Stove.....	2	1	2	1
Nut.....	2	1	1	1
Pea.....	1	1	1	1
Buckwheat:				
No. 1.....	1	1	1	1
No. 2.....	1	1	1	1
No. 3.....	1	1	1	1
Barley.....	1	1	1	1
Culm.....	1	1	1	1

2576. Frequent regulations are made for Army ranges stating that ranges in certain quarters are worn out. In many cases it is believed that this "worn out" condition is entirely due to the fact that the bottom or floor of the oven has been burned through and the whole range is therefore condemned. This condition is due to permitting the ashes or soot, which accumulates under the oven, to remain there indefinitely, and also to permitting food which is being cooked in the oven to boil over. It is believed that where the floor of an oven is burned out, it could be repaired, that materials could be furnished together with the necessary rivets, and plumbers at posts could repair the ranges. The body of an ordinary No. 3 or No. 5 range should last in good condition for 20 to 25 years.

ILLUMINATING SUPPLIES AND ELECTRICAL APPARATUS.

2577. The Quartermaster Corps will provide supplies for interior and exterior illumination. The necessary lights will be supplied for all buildings for which illumination is required in order to make proper use of the buildings. (A. R. 1060, 1912, as changed by C. A. R. 41, 1916.)

2578. The number of oil lamps and gas lights in use, both in public buildings and for exterior lighting, and the hours during which they may be used at a post commanded by a general officer will be fixed and announced by the post commander; at other posts, by the commanding officer, with the approval of the department commander. The number of such lights and the hours of use of each light must be limited to the smallest number consistent with proper lighting. The number and sizes of electric lights, interior and exterior, and the allowances of electric current shall be in accordance with instructions published in orders of the War Department. (A. R. 1051, 1913.)

2579. If candle lanterns are used in stables, the candles will be issued by the Quartermaster Corps in such quantity as the commanding officer shall order as necessary. If oil lanterns are used, the issue of oil, wicks, and chimneys therefor will be made by the Quartermaster Corps. (A. R. 1056, 1913.)

2580. Mineral oil will be supplied for lamps and oil lanterns and issued in quantities as follows: For lamps used for exterior and interior illumination at the rate, for each burner, of 4 ounces avoirdupois for each hour of authorized illumination for lamps using wicks of about $1\frac{1}{2}$ inches in diameter, 3 ounces an hour for lamps using wicks of about 1 inch in diameter, and 2 ounces an hour for lamps with smaller wicks; for all oil lanterns, such quantities as the commanding officer may order and certify as necessary. No volatile oils, except those authorized and supplied by the supply departments, will be used at military posts without the authority of the commanding general of the department in which the post is located.

Three gallons of mineral oil per month will be allowed to each company, troop, battery, and band for use in hand lanterns and for cleaning purposes in garrison. This allowance will be increased by 2 gallons per month for companies of the Coast Artillery Corps during the season for night drills. (A. R. 1053, 1913.)

The words "volatile oils," used in this paragraph, include kerosene oil.

2581. Where quarters are lighted by mineral oil, the Quartermaster Corps will allow to each officer and to each noncommissioned officer entitled to and occupying separate quarters one lamp for each authorized room. For each lamp one wick and one chimney a quarter will be allowed. From September 1 to April 30, 4 gallons of mineral oil a month will be allowed for each authorized room. From May 1 to August 31, 3 gallons of mineral oil a month for each authorized room will be allowed. The oil allowance may be considered accumulative within the fiscal year, and any excess of allowance appearing as overdrawn by an officer at the end of a fiscal year will be paid for at contract price. An officer occupying as quarters a number of rooms less than his authorized allowance will be entitled to mineral oil for such number of rooms only as he actually occupies. Officers of the Army, contract surgeons, acting dental surgeons, and veterinarians may buy from the Quartermaster Corps, at contract prices, such moderate quantity of mineral oil, lamps, wicks, and chimneys as they may need in the rooms occupied by themselves and families as quarters, in excess of the allowances set forth herein. (A. R. 1054, 1913.)

2582. Mineral oil issued to officers or troops is public property and will be treated as provided in paragraph 1042, Army Regulations, 1913, for fuel. (A. R. 1056, 1913.)

2583. Each officer or enlisted man entitled to and occupying public quarters at a military post or station where gas, acetylene, or electricity is installed will be allowed annually at the expense of the United States the amounts of illuminant shown in the following table:

Rank.	Electric current.	Gas.	Acety- lene.
	<i>Kilowatt- hour.</i>	<i>Cubic feet.</i>	<i>Cubic feet.</i>
Enlisted man.....	300	26,500	2,650
Second lieutenant.....	400	35,300	3,530
First lieutenant.....	500	44,100	4,410
Captain.....	600	53,000	5,300
Major.....	700	61,800	6,180
Lieutenant colonel.....	800	70,600	7,060
Colonel.....	900	79,400	7,940
Brigadier general.....	1,000	88,200	8,820
Major general.....	1,100	97,000	9,700
Lieutenant general.....	1,200	105,800	10,580

For posts located in Alaska, above allowances will be increased 50 per cent. For posts located on the Isthmus of Panama or in the defenses connected therewith the above allowances will be increased 100 per cent.

If it is desired to ascertain allowances for any month, the following per cents of the total allowances will be used: January, February, March, October, November, and December, each 10 $\frac{1}{2}$ per cent of the annual allowance; the remaining months of the year, 6 $\frac{1}{2}$ per cent of the annual allowance. For posts located in the Tropics, take 8 $\frac{1}{2}$ per cent for all months. For posts located in Alaska, take 12 $\frac{1}{2}$ per cent for January, February, March, October, November, and December, and 4 $\frac{1}{2}$ per cent for the remaining months.

2. At the end of the fiscal year, or when officers or organizations change station, light accounts shall be closed and excess consumption paid for at the cost or contract price at the station where such excess occurred.

Charges for electricity and gas furnished by Government plants at which cost accounts are not available will be 6 cents per kilowatt-hour for electricity, 80 cents per thousand cubic feet for gas, and \$7 per thousand cubic feet for acetylene. Savings on allowances are not transferable to another post or station.

3. Where an officer or enlisted man occupies quarters other than public, the Quartermaster Corps will pay commutation of light to such officer or enlisted man for the number of rooms actually occupied, but not exceeding the number to which the rank of the officer or enlisted man entitles him, at the following rates:

Rooms.	April to September, inclusive, per month.	October to March, inclusive, per month.	Rooms.	April to September, inclusive, per month.	October to March, inclusive, per month.
1.....	\$0.72	\$1.08	6.....	\$1.98	\$3.18
2.....	.90	1.44	7.....	2.40	3.84
3.....	1.26	2.04	8.....	2.70	4.32
4.....	1.44	2.28	9.....	2.88	4.62
5.....	1.62	2.58	10.....	3.24	5.16

For stations located in the Tropics rates for each month of the year will be the amounts given in the preceding table for the months April-September, inclusive, increased by 80 per cent. For posts located in Alaska above amounts will be decreased 30 per cent for months April-September, inclusive, and increased 90 per cent for months October-March, inclusive. For stations in the South Temperate Zone the allowance shown in the preceding table will be reversed with respect to seasons.

4. In camp, allowances of light are as follows, except when candles are issued as authorized in paragraph 1215, Army Regulations, 1913:

	Electricity.	Mineral Oil.	Candles.
	Watt-hours.	Gallons.	Ounces.
Each tent (except shelter tents) per day:			
April to September, inclusive.....	100	0.06	1
October to March, inclusive.....	160	.096	1.6

For camps located in the Tropics or Alaska, the foregoing allowances will be modified by the percentages shown in section 3 of this paragraph.

For headquarters of organizations larger than a company, bakeries, depots of supply, guards, telegraph stations, assembly tents, and temporary buildings, such quantities as the camp commander may order as necessary. (A. R. 1057, 1913, as changed by C. A. R. 28, 1915.)

2584. A veterinarian is entitled to the same allowance, in kind, of light as a second lieutenant.

2585. Fifteen minutes after tattoo lights in squad rooms will be extinguished. At taps all lights not authorized by the commanding officer will be extinguished. (A. R. 370, 1913.)

2586. Each officer's quarters and each noncommissioned officer's quarters will be provided with a suitable meter to measure the amount of gas or electric current consumed. All meters shall be kept sealed with a lead seal to prevent tampering by unauthorized persons, and these seals shall not be broken without the authority of the post quartermaster. The cost of installation and maintenance of electric lights, gas fixtures, or mineral oil lamps in all public buildings at posts will be borne by the department to which the construction and maintenance of the building pertain. (A. R. 1059, 1913.)

2587. At each post supplied with a fortification electric plant sufficiently large for supplying necessary current for lighting buildings and grounds, the plant may be used for that purpose by the Quartermaster Corps when authorized by the Chief of Engineers, provided that the needs of defense shall have precedence over post lighting or power supply in any case in which both uses are simultaneously desired.

For this purpose, when funds that are applicable can be spared, the Engineer Department will construct necessary conduits, service wires, etc., to deliver the current to the various buildings and to exterior lights, and the Quartermaster Corps will wire the buildings, furnish meters for officers' and noncommissioned officers' quarters, exterior lamps, etc., and will, in addition to the fuel, material, etc., required to be furnished by it to all fortification electric plants, supply for such plants as may be used for post lighting all material and funds necessary for their repair and preservation. (A. R. 1060, 1913.)

2588. The allowances of lamps and mineral oil are prohibited for buildings and grounds where gas or electric lights are installed, except that mineral oil may be issued for use in hand lanterns and for cleaning purposes, as stated in paragraph 1053, Army Regulations, 1913. (A. R. 1061, 1913.)

2589. In paragraph 1215, Army Regulations, 1913, candles are referred to as illuminants, and matches are provided for issue when candles are supplied; but these articles are not, however, classed by the Quartermaster Corps as illuminating supplies. See in this connection paragraphs 2293 and 2579, which give allowances and conditions under which issues are made.

2590. In order to carry into effect the provisions of the Army Regulations, and with a view to proper economy in interior lighting, the allowance of electric current in watt hours per year for each of the various types of lamps installed in public buildings to which current is provided or paid for by the Government will not exceed the amounts set forth in the following schedule:

Building.	Annual allowance in watt hours per watt of lamps installed in building.		Officer responsible for enforcement of order.
	Metalized filament lamps.	Tungsten lamps.	
Administration building.....	360	380	Adjutant.
Bakery.....	900	950	Quartermaster.
Balloon house and hangars.....	300	320	Officer in charge.
Band stand.....	300	320	Adjutant.
Barracks (including lavatory and mess hall).....	800	850	Organization commander.
Bathhouse.....	400	450	Officer in charge.
Boathouse.....	300	320	Do.
Chapel.....	600	630	Chaplain.
Disinfecting plant.....	500	520	Quartermaster.
Dispensary for hospital.....	600	630	Surgeon.
Drill hall.....	800	850	Adjutant.
Fire apparatus building (where fire-fighting force is housed).....	1,100	1,160	Fire marshal.
Fire apparatus building (to be lighted in case of fire or night drill only).....	160	170	Do.
General mess.....	800	850	Officer in charge.
Guardhouse and prison rooms.....	1,400	1,500	Adjutant.
Hospital.....	1,000	1,050	Surgeon.
Library.....	1,000	1,050	Officer in charge of library.
Officers' assembly and reading rooms when separated from mess.....	800	850	Officer in charge.
Officers' mess.....	800	850	Mess treasurer.
Post exchange (including gymnasium, shooting gallery, swimming pool, and bowling alley).....	800	850	Officer in charge of post exchange.
Post office.....	400	420	Postmaster.
Power house and pump house (all-night service).....	3,000	3,200	Quartermaster.
Quartermaster Corps shops, storehouses, and scale houses.....	550	560	Do.
Railroad station and waiting rooms.....	500	550	Do.
Root house.....	300	320	Do.
School (during authorized school period).....	800	850	Officer in charge.
Stable.....	400	420	Quartermaster, organization commander.
Teamsters' quarters.....	600	630	Quartermaster.
Telephone central, when separated from other buildings.....	1,000	1,050	Do.
Transformer substation.....	500	520	Do.
Veterinary hospital and dispensary.....	400	420	Veterinarian.

NOTE.—Allowances for carbon lamps shall be 30 per cent in excess of above given allowances for metalized filament lamps.

The allowance for any building not listed above will be the same as that of the listed building to which it may be most nearly compared as to purpose for which it is used. For enforcement of this order in such buildings the commanding officer will designate an appropriate officer. (G. O. 33, W. D., 1915.)

2591. The last column of schedule in paragraph 2590 indicates the officer to whom the excess of current used, if any, will be charged. This officer is also charged with the duty of keeping himself informed as to the status of consumption of incandescent lamps and electric current in the building for which he is responsible. If an officer other than the one indicated in the schedule is in charge of any public building, the excess of current used, if any, will be charged to him. (G. O. 33, W. D., 1915.)

2592. The allowances of electric current in watt hours per year, as given in schedule in paragraph 2590, are based on the total wattage of lamps installed in the various buildings. Assume that a bakery has ten 50-watt gem lamps installed in it. The total lamp wattage is, therefore, 500 watts. According to schedule in paragraph 2590 each watt of this installation is entitled to 900 watt hours per year, and the total annual allowance of this building is, therefore, 500 times 900, or 450,000 watt hours per year. (G. O. 33, W. D., 1915.)

2593. If it is desired to ascertain the allowances for any month, the following per cent of the total annual allowances shall be used: January, February, March, October, November, and December, each 10½ per cent of the annual allowance; the remaining months of the year, 6½ per cent each of the annual allowance. For posts located in the Tropics, take 8½ per cent for all months. For posts located in Alaska, take 12½ per cent for January, February, March, October, November, and December, and 4½ per cent for the remaining months. (G. O. 33, W. D., 1915.)

2594. For posts located in Alaska the annual allowance shown in schedule in paragraph 2590 will be increased 50 per cent. (G. O. 33, W. D., 1915.)

2595. All requests for increases of allowances over and above those given herein shall be submitted to The Adjutant General of the Army, through military channels, together with complete data and meter readings for a period of at least six months, showing clearly the necessity for the increase requested in each case. Requests for increased allowances shall not be made unless absolutely necessary. (G. O. 33, W. D., 1915.)

2596. Correct and complete records of incandescent lamps and electric current used in each set of quarters, each building or each section of building where electric lights are installed, shall be kept in the office of the quartermaster on Q. M. C. Form 451. Computations in accordance with schedule in paragraph 2590 shall be made for each building and entered on a copy of form for that building. (G. O. 33, W. D., 1915.)

2597. It is intended that allowances shall be computed on the basis of lamps actually installed at any time, and not on the number of lamps originally installed in buildings; that is, on the size and number of lamps originally authorized, or in accordance with such modifications as have been made by proper authority. Lamps used must be of the size and types furnished to posts by the Quartermaster Corps. The installation of special types or increased sizes of lamps is prohibited. Allowances shall be checked annually or oftener, if necessary, previous to the beginning of the fiscal year, and the officer in charge in each building notified as to what the allowance for the building will be for the ensuing year. (G. O. 33, W. D., 1915.)

2598. In replacing metallized filament and carbon lamps by tungsten lamps, proper care will be taken not to increase the candlepower of lamps in any building over that originally installed, or authorized since original installation. (G. O. 33, W. D., 1915.)

The intent of this paragraph is that lamps shall not be replaced by other lamps of a higher candlepower. If a lamp burns out or becomes defective, it should be replaced by a lamp of practically the same candlepower. For example, a 50-watt Gem lamp may be replaced either by a 50-watt Gem lamp or a 25-watt tungsten lamp, and a 25-watt tungsten lamp by a 25-watt tungsten lamp.

2599. The allowances of lamps given in paragraph 2601 hereof and the allowances of electric current given in schedule in paragraph 2590 are cumulative during the fiscal year. When an officer is relieved from duty that placed him in charge of any public building within the provisions of paragraph 2591, and a new officer is assigned, meter readings and a lamp inventory shall be taken to fix the responsibility for excess of current and shortages of lamps, if any. Savings of lamps or current on one building, if any, shall not be applied to another building. (G. O. 33, W. D., 1915.)

2600. The number of kilowatt hours of electricity used in each building will be determined by the quartermaster at the end of each quarter and entered on a copy of Q. M. C. Form 451. (G. O. 33, W. D., 1915.)

2601. Lamp renewals for officers' and noncommissioned staff officers' quarters will not exceed annually 50 per cent of the total number of carbon or metallized filament incandescent lamps installed therein, and 30 per cent of the total number of tungsten lamps installed. All in excess of this amount will be paid for by the occupants at the contract rate for lamps for eastern delivery for the fiscal year in which the lamps are used.

Lamp renewals for public buildings (except officers' and noncommissioned staff officers' quarters) will be as given below. To find the number of lamp renewals permissible per year, divide allowances in "watt hours per watt of lamps installed in building" by 500 for carbon lamps, by 700 for metallized filament lamps, and by 1,000 for tungsten lamps. The results obtained will be the percentage of lamp renewals allowable for carbon, metallized filament, and tungsten lamps, respectively. Example: Administration building. Annual allowance of carbon lamps is equal to 468 divided by 500, or 94 per cent; allowance of metallized filament lamps is equal to 360 divided by 700, or 52 per cent, and allowance of tungsten lamps is 360 divided by 1,000, or 36 per cent, of lamps installed. The officer responsible for excessive use of current, as shown in schedule in paragraph 2590, will also be responsible for excessive use of incandescent lamps. (G. O. 33, W. D., 1915.)

2602. Where the voltage at the lamps is above 200 volts, the percentage for lamp renewals given in paragraph 2601 will be increased by 50 per cent for metallized filament and carbon lamps only. (G. O. 33, W. D., 1915.)

2603. Lamp renewals for any building will be paid for unless the blackened or burned-out lamp to be renewed is turned in to the office of the quartermaster or officer charged with accounting for light and lamp renewals. (G. O. 33, W. D., 1915.)

The intent of this paragraph is that the individual or organization responsible for the loss or breakage of lamps will be required to pay for such loss or breakage.

2604. Where incandescent lamps are used for street lighting the renewals will be restricted to the lowest number possible consistent with efficiency, and in no case will they exceed annually twice the total number of lamps installed. (G. O. 33, W. D., 1915.)

2605. A large number of tungsten lamps burned out may sometimes be made fit for further service by holding the lamps in such a position that the extreme broken ends of the filament are brought into contact, thus completing the circuit, when instantly enough heat is generated to cause the two parts to weld together. By such a renewal very little filament is cut out and the lamps burn nearly as well as they did previously.

In cases where the filament can not be made to reunite at the break, the circuit may be completed by crossing adjacent filament strands so as to short-circuit the break. This cuts out more or less filament, reducing resistance of the lamp and increasing the current it takes; also the candlepower given out. Under these conditions the lamps operate at a higher than normal efficiency and have a short renewed life. Sometimes the increase in candlepower is so great that when a normal lamp is eventually substituted the illumination appears too low.

To make the repairs above referred to the lamp should be placed in a socket, the switch turned on, and the bulb immediately tapped, endeavoring at the same time to bring the broken parts into contact or in contact with adjacent filament.

2606. At posts where current is obtained from commercial lighting companies it shall be the duty of the quartermaster to cause necessary readings of voltages at lamp sockets in buildings to be taken at suitable intervals, in order to determine whether or not current is being supplied at suitable voltage. (G. O. 33, W. D., 1915.)

At all posts the voltage of lamps in use should be as near as possible to the average voltage of the electric current at the lamp sockets and as required by the contract. Care should be taken in preparing annual estimates for incandescent lamps to ask for lamps of proper voltage.

2607. A copy of Q. M. C. Form 451 for each building in the post which is lighted electrically shall be properly filled out and kept up to date at all times. These forms shall be kept in the office of the quartermaster or such place as he shall designate. When renewals of lamps are made the proper entries shall be made on these forms. Lamps broken through carelessness shall be charged against the person responsible. In order to make proper entries on this form the quartermaster shall cause meter readings to be made quarterly instead of monthly, as heretofore. This requirement applies also to officers' and noncommissioned staff officers' quarters, the occupants of which will no longer be furnished with monthly statements of their light accounts, but are charged with the duty indicated in paragraph 2591, so far as it applies to quarters occupied by them. (G. O. 33, W. D., 1915.)

The records on Q. M. C. Forms 451 shall be examined personally by the quartermaster from time to time for the purpose of checking the computation of allowances, the data as to size and number of lamps installed, and the other information given on these forms.

2608. These forms apply to the building, suite, or section named on face of form and not to any individual. The allowances of electric current and the renewals of lamps as authorized by paragraph 2601 are for the building itself and not for any individual, and will not be exceeded unless the same are paid for by the person responsible. In case any building is unoccupied, it will not be entitled to an allowance of lamps or electric current during the period or periods of vacancy. (G. O. 33, W. D., 1915.)

2609. Street lamps will be burned on a moonlight schedule of approximately 2,200 hours' use per lamp per year where current is generated or where the terms of contracts for purchase of electric current will permit. Computations of annual allowances of electric current for total number of street lamps at post shall be made on this basis and entered on a copy of Q. M. C. Form 451. The amounts as computed will not be exceeded without special authority of the Secretary of War. In cases where a post is only partially garrisoned, the number of street lamps in use shall be reduced to the lowest possible number consistent with safety and fire protection. (G. O. 33, W. D., 1915.)

All transformers not actually required will be disconnected from both the primary and the secondary lines by removing the fuses in order that the losses of electric current, known as transformer losses, may be reduced.

2610. The question was presented whether a pay clerk, duly assigned to and occupying public quarters at a military post, is entitled to heat and light at public expense under the act of March 2, 1907 (34 Stat., 1167), which provides for the furnishing of heat and light actually necessary for the authorized allowance of quarters for officers and enlisted men.

Held, that the pay and allowances of pay clerks of the Army are by statute (act Mar. 3, 1911, 36 Stat., 1044; and act June 24, 1910, 36 Stat., 606) made the same as paymasters' clerks and warrant officers of the Navy; that by the act of March 3, 1901 (31 Stat., 1107), and section 1616, Revised Statutes, the latter are given the same allowances of quarters as are provided for a second lieutenant of the Army, but that no statutory provision is made for furnishing heat and light for their quarters at public expense. (Op. J. A. G., Jan. 20, 1915; Bull. 5, W. D., 1915.)

2611. In an opinion published in Bulletin No. 5, page 5, War Department, 1915, the Judge Advocate General held that a noncommissioned officer on temporary duty in the field was not entitled to heat and light allowances for his family at his regular station. Subsequently the comptroller held that an enlisted man entitled to commutation of quarters at his regular station did not lose his right thereto while absent on furlough or temporarily absent on duty in the field, and that if his family continued to occupy his quarters during his absence he was entitled to commutation of heat and light also.

A soldier who has paid for fuel and light under the Judge Advocate General's ruling applied for refundment of the amount so paid in view of the comptroller's decision.

Held, that there is nothing in the statute on the subject to justify a difference in practice in providing heat and light allowances in kind from that pertaining to a commutation of those allowances, and that the practice in regard to furnishing such allowances in kind should be changed to conform to the comptroller's ruling in respect of commutation thereof. (Op. J. A. G., Sept. 30, 1915; Bull. 36, W. D., 1915.)

NOTE.—Under the changed construction it was held by the comptroller in a decision of October 11, 1915, that the amount in question collected from the soldier for fuel and light furnished his family at his regular station during his temporary absence on duty in the field could properly be refunded to him from the appropriation to the credit of which it was deposited, as a refundment of money erroneously collected.

2612. Where an officer occupying quarters with his family at a station where he is on duty is assigned to temporary duty at some other station and his family continues to occupy the quarters at the old station during his absence, the necessary heat and light for the quarters so occupied by his family may be furnished at Government expense to the extent of the officer's authorized allowance, provided he does not receive or claim his heat and light allowance or any part thereof for quarters elsewhere. (Comp., Jan. 5, 1915.)

2613. Payment for heat and light furnished for rooms occupied by an officer's maid or other servant is not authorized unless said rooms are actually within and form a part of the officer's home or residence. (Comp., Aug. 3, 1915.)

2614. Where an officer changes his station he has not the right to assign his heat and light allowance to his family in the event they remain at his former station. Heat and light allowance is personal to the officer and not for the benefit of his family. (Comp., Nov. 13, 1913.)

2615. In the case of officers transferred from one command to another while on temporary duty on the Mexican border, it was suggested that such a change "in most every case makes a change of permanent station" resulting in "placing many officers' families in such a position that they can not draw the officers' heat and light allowance" under existing regulations, which provide that an officer's family is entitled to draw his heat and light allowance only at his permanent or temporary station.

Held, that the transfer of an officer from one command to another in the temporary service on the Mexican border should not be regarded as *ipso facto* a change of permanent station, and that for the purpose of fuel and light allowances for the officer's family at his permanent station their status should not be disturbed until there has been an *actual* change of permanent station by the officer. (Op. J. A. G., Dec. 21, 1915; Bull. 1, W. D., 1916.)

2616. Where posts are lighted by means of electric current the quartermaster shall inform himself as to the apparatus used, especially the care and use of motors, generators, engines, transformers, and the instruments and accessories pertaining to same. Instructions should be issued by the quartermaster to all men in charge of equipment pertaining to power plants to the effect that the instructions furnished by manufacturers with equipment shall be carefully carried out at all times.

2617. A record shall be kept showing the dates on which motors have been inspected and the air gap on same tested.

Station type lightning arresters shall be examined after each thunderstorm and repaired if necessary. Pole-type lightning arresters shall be examined and cleaned early each year, before the thunderstorm period begins. Section cut-outs on secondary lines shall be examined and the fuses in same tested at least once in every three months.

The electric current shall be cut off by opening the main line switch when a building is vacated. If a building is lighted by gas, the gas supply shall be cut off by closing the main stop cock when the building is vacated.

2618. Poles of electric lighting lines shall be kept erect and the sag in wires shall not be allowed to become excessive. Both iron and wooden poles used for lighting service, together with cross arms on same, shall be kept well painted. After wooden poles have become slightly rotten at the surface of the ground the rotten part shall be chisled away, reinforcing irons (bent to a right angle at each end) shall be driven into the pole to bridge vertically the rotted part of the pole, and a mixture of 1 part Portland cement to 1 part of sand shall be applied to the pole at the surface of the ground, thus forming a cylinder to protect the pole as much as possible from rotting further at that point.

2619. Oil in transformers shall be inspected at least twice each year in order to ascertain if it is at the proper level. A good grade of transformer oil shall be used in transformers. This oil must be free from moisture. The presence of moisture in oil just received at the post or in transformers in use can be detected by thrusting a red-hot nail into the oil. If the oil "crackles" moisture is present and the insulating quality of the oil is greatly decreased thereby. Oil used for transformers should have a flash test of not less than 180° C.; that is, this oil when heated must not give off a vapor which can be ignited at the surface of the oil by a lighted match until the oil has reached a temperature of at least 180° C.

2620. Proper care shall be taken of electric lighting fixtures and interior wiring and timely repairs shall be made. If lighting fixtures become loosened from the walls or ceiling, they shall be properly fastened in place. No heavy articles of any kind shall be hung on lighting fixtures nor shall wires or strings for the support of any article be tied to fixtures. In no case shall burned-out fuses be replaced by nails, wire, or anything else than fuses of the proper size and type.

Exposed wire should periodically be inspected to see that it has not been damaged by abrasions, or by gnawing of rats or mice. This is a common source of fire, particularly in temporary buildings.

2621. Hereafter all spare parts for the upkeep and repair of 25-kilowatt generating sets pertaining to seacoast fortifications and used at posts for post lighting and power purposes will be supplied upon requisitions, Q. M. C. Form 160, forwarded through military channels to the office of the Quartermaster General and by that office transmitted to the Engineer supply depot.

Requisitions for spare parts will be made once a quarter, and only in cases of emergency will special requisitions be submitted for spare parts.

No funds will be expended for the purchase of spare parts from the annual allotment for the care and upkeep of post lighting plants, it being contemplated to furnish all the spare parts needed in the manner referred to above. (G. O. 48, W. D., 1913.)

A similar course will be followed in the event of any repair or replacement that will necessitate the return of any part to, or correspondence with, the manufacturers. (G. O. 80, W. D., 1914.)

LUBRICANTS.

2622. These instructions apply to all apparatus equipped with moving parts, such as elevators, engines, motors, generators, etc.

Care shall be taken to choose lubricants which will be suitable for the special purpose for which they are to be used. This statement may be illustrated by the fact that the use of fatty oils or greases on the stuffing boxes of ammonia cylinders in refrigerating plants is a source of trouble, for the reason that some of the oil escapes past the packing and finds its way into the cylinder, where it combines with the ammonia to form a soapy substance, which substance eventually finds its way into the condenser coils and gives a large amount of trouble. The use of the same fatty oils or greases for lubricating the cylinders of high-pressure steam engines will cause trouble, for the reason that they will decompose when subjected to the action of the steam, and the substance thus formed will have a destructive effect on the cylinder and piston. These same fatty oils or greases, however, are suited for slow-moving journals or bearings, such as are usually lubricated by means of grease cups. These statements illustrate the care that must be taken in choosing a suitable lubricant for the various parts of all equipment.

Linseed oil, fish oil, and cottonseed oil should not be used as lubricants for machinery.

2623. Care shall be taken in all cases to use only such lubricants and such makes of lubricants as experience shows to be most satisfactory for the purpose for which they are to be used. It should be noted that the use of cheap lubricants is frequently a false economy.

2624. Mineral oils should be free from sulphur compounds. If the presence of sulphur is suspected a small quantity of the oil should be treated by heating it to a temperature of 300° F. for 15 minutes. If this oil is darker in color when cool than the original oil it shows that the oil has not been properly refined and that it is unfit for use in steam cylinders.

2625. Fatty oils should not be present in mineral oils, and if their presence is suspected a small quantity of oil should be boiled with 10 per cent of its bulk of alcoholic soda, made by dissolving caustic soda in alcohol. If the product when cool is gelatinous or more or less solid it contains a fatty oil.

2626. Oil reservoirs, such as are used on motors, generators, etc., should be drained at least four times each year and the oil chamber rinsed out with kerosene.

2627. The quartermaster shall require attendants to give proper care and attention to electric motors and generators.

The air gap on electric motors and generators should be tested weekly by means of an air-gap gauge, in order to determine whether the air gap is of proper depth. New bearings or linings shall be installed as soon as motor or generator bearings have worn down to such an extent as to furnish a possibility of rubbing between the rotating and the stationary parts of the machine.

If motors or generators are belt driven, care shall be taken that the tension of the belt is such that the belt will not slip and also that the tension is not great enough to cause excessive wear of bearings.

Especial care shall be taken to keep all parts of motors and generators dry, clean, and free from dirt and dust.

Commutators and slip rings may be smoothed down with fine sandpaper, but emery cloth shall not be used for this purpose. Sandpapering should be avoided as much as possible and a canvas pad used for polishing instead of sandpaper.

2628. The instructions given under "Lubricants" shall be carefully observed in caring for motors and generators. Care shall be taken not to spill oil on windings or other parts of apparatus. Oil rings and chains shall be carefully watched to see that they revolve freely and carry a sufficient amount of oil to the shaft.

Care shall be taken to prevent oil coming in contact with commutators, slip rings, or windings.

ELEVATORS.

2629. The quartermaster shall assure himself that the elevator operator and the attendants in charge of the elevator equipment are thoroughly conversant with their duties and that this equipment is properly cared for at all times.

An employee of a local casualty company or of the company which manufactured the elevator and who is regularly employed in the testing of elevators shall be employed annually to test and inspect each electric and hydraulic elevator, whether used for freight or passenger service. These reports will be forwarded to the Quartermaster General. This will be considered to be a Class I service, and requisition on proper form will be submitted by the quartermaster to cover this service. This inspection shall in no way relieve the regular attendant of responsibility as to the proper operation of the elevator, as he should be required to make weekly inspection of cables, safety devices, and other equipment pertaining to the elevator.

The use of freight elevators for passenger service by unauthorized persons and the operation of passenger elevators by unauthorized persons should be forbidden.

2630. The quartermaster should assure himself that the instructions of the manufacturers of the elevator equipment are faithfully carried out. These instructions shall be placed in a frame with a glass front and hung near the elevator. Attendants should be held strictly accountable for preventable accidents, such as the burning out of electric motors due to the failure of the attendant to reball bearings on same.

2631. The door of the elevator hatchway shall always be closed by the operator before starting the car up or down. No person shall attempt to leave the car while it is in motion.

If doors are not provided and the elevator shaft is closed by a gate or bar, this gate or bar must be kept down when not in use. Notices to this effect and also warning all persons against leaning or reaching over the gate should be posted conspicuously on each floor.

2632. All make-and-break contact points, whether of the automatic or rheostat type, shall be kept clean and free from injurious arcing. The starting switch lever shall always be kept in its neutral position when the elevator is not in service. Upper and lower limit stops should be tested every day that the elevator is in use.

2633. If, for any reason, the safety devices on drum machine cars have been brought into action, especial care shall be taken to see that the slack cable is taken up on the drum, that the cables are not crossed, and that the cables are in their proper grooves before the safety devices are released.

Brake springs and magnets on elevators shall be adjusted properly to hold the load. The brake pulley and brake-shoe leather must be kept clean and cared for in accordance with manufacturer's instructions.

2634. In order to avoid accidents the main-line switch on electrically operated elevators shall be opened before attempting to oil or repair elevators. All parts of the elevator equipment machinery shall be kept thoroughly clean at all times.

2635. Attention should be given to electric motor bearings and shaft bearings provided with automatic feed rings or chains in order to be certain that these devices turn freely when the equipment is in operation. The lubricant in bearing cases and gear cases should be drained off at least three times each year and the oil chambers washed out with a small quantity of kerosene. The instructions given under "lubricants" in this manual shall be carefully observed in caring for elevators and especial care shall be taken to use only such oils and greases as experience shows to be most satisfactory for the purpose for which they are to be used. The frequency with which the equipment should be oiled naturally depends on the amount of service to which subjected, but all equipment shall be carefully examined at least once each week, oil applied where necessary, and grease cups screwed up tightly or refilled if necessary. Drum-shaft bearings and other parts subjected to excessive wear shall be oiled each day.

MOVING-PICTURE APPARATUS.

2636. The manufacturer's instructions furnished with the generating sets and with the moving-picture machines shall be faithfully and carefully followed.

The instructions given in this manual for the care of electric motors and generators shall be followed in caring for and operating moving-picture outfits.

2637. Either the best quality of sewing-machine oil or oil recommended by the manufacturer of the apparatus shall be used on moving-picture machines. Neither kerosene nor any light oil containing kerosene shall be used for oiling the moving-picture machine, and the oil cups on these machines shall be kept filled with a good quality of nonfluid oil, either vaseline or a light grease.

Unauthorized persons shall not be permitted to operate generating sets or moving-picture machines or to tamper with same.

2638. The battery switch on the battery boxes used on the portable generating sets shall be left open when generating set is not in use.

Battery connections in the battery box shall be open when generating sets are shipped from one place to another.

The belts on the portable generating sets shall be properly tightened by moving the generator, and the generator shall be properly lined up with the gasoline engine in order that the belt shall operate satisfactorily.

The rubber hose between the water tank and the circulating pump on gasoline engine shall not be permitted to pass over the top of the gasoline tank, as water may thus be allowed to enter the gasoline tank.

All connections to gasoline tank and gasoline pipe between gasoline tank and carburetor shall be kept properly tightened at all times, and gasoline shall be shut off by the petcock when machine is not in use.

2639. The amount of lubricating oil used on the gasoline engine must be sufficient for proper lubrication, but must not be excessive. The amount of oil used should be such that there will be a very slight amount of smoke in the exhaust, but this smoke must be blue in color. A large amount of blue smoke indicates the presence of too much lubricating oil.

2640. If the portable generating sets are to be used in one location for more than a few performances they should be bolted to four 4 by 4 inch wooden stakes driven into the ground to a sufficient depth to form a stable foundation, and the switchboard and its framing should be removed from the portable set and supported in a rigid manner near the portable set, where the instruments can be easily read, in order that the vibration of the generating set may not damage the instruments on the switchboard. A concrete foundation is even better if circumstances justify it.

2641. Carburetors shall be set so that the maximum economy in the use of gasoline will be obtained. With the usual grade of gasoline the adjusting screw on the carburetor should be opened for not more than three-fourths of a turn. The use of gasoline should not exceed 0.6 gallon for each hour that these sets are operated.

2642. Care shall be taken not to overload these sets by using incandescent lamps at the same time that the moving picture equipment is in use or by the use of an excessive number of incandescent lamps at any time. The amperage and voltage of these generators should not exceed 32 amperes and 65 volts.

2643. Moving-picture machines should be kept free from oil and dust. Dust shall be blown out of the mechanism and out of the lamp house with a small hand bellows after each performance. These machines shall not be operated unless the automatic fire shutter is in good working order as there must be no possi-

bility of the light from the arc lamp falling on the film when the film is stationary, nor must the light from the arc lamps be permitted to shine for any length of time on the automatic fire shutter if the film is threaded in the machine.

2644. Both upper and lower arc-lamp carbons should be cored and all carbons used should be high grade and free from hard or soft spots. For alternating current both the upper and lower carbon should be five-eighths inch in diameter. For direct current the upper carbon should be five-eighths inch in diameter and the lower carbon should be one-half inch in diameter. Much better results are obtained from direct current.

The door of the lamp house, doors of film magazine, and side door of box inclosing the mechanism should always be closed while the machine is in operation.

When films are broken they shall be carefully spliced immediately with a suitable compound and the ends should not be held together with pins or clips of any kind.

In threading a moving-picture machine care shall be taken to see that the loop at the top and bottom feed sprockets is of proper size.

2645. The light shall be projected on the screen and a good clear field and an accurate focus shall be obtained before threading the film as it is impossible to secure as good results if an attempt is made to adjust the machine after it is in operation.

2646. When good results are not being obtained or the apparatus does not appear to be operating properly the cause of the trouble shall be immediately ascertained, even though it is necessary to stop the performance, as serious damage may result if the equipment is out of order or improperly adjusted.

MISCELLANEOUS SUPPLIES.

2647. Miscellaneous supplies, as referred to in paragraphs 2648 to 2728, include all quartermaster supplies not comprised under "Subsistence supplies," "Clothing and equipage," "Forage and straw," "Fuel and stoves," or "Illuminating supplies."

2648. One chest of tools to be issued to each troop of Cavalry, battery of Field Artillery, company of Infantry, Coast Artillery, Engineers, and Signal Corps.

To be accounted for as "Chest-company-tool-empty" and each tool pertaining to the chest to be accounted for by its proper designation.

2649. All tools will be invoiced and accounted for by the kinds and not by "kits," "sets," "chests," etc.

2650. Kitchen and tableware and mess furniture will be supplied by the Quartermaster Corps. Allowances will be announced in orders. Post commanders will enforce rigid economy in regard to such property. Articles broken, lost, or damaged will be charged to individuals at fault. (A. R. 301, 1913.)

2651. The Quartermaster Corps will provide in all permanent barracks a trunk locker for each enlisted man for his uniform and extra clothing. (A. R. 1021, 1913.)

2652. A list of articles that may not be removed from soldier's barracks without the order of the post commander, nor removed from post or station except by order of the War Department; and a list of certain articles to be taken on all changes of station by organizations, and into the field, except as noted. (A. R. 1023, 1913.)

In the case of organizations under orders to proceed from the United States to Hawaii or the Philippine Islands, or under orders to return to the United States from those places, the commanding officers of such organizations will, prior to departure, turn in to the quartermasters of their respective posts or stations all field cooking equipment not actually required for use en route. (G. O. 42, W. D., 1913.)

2653. Preparation and submission of quarterly and special estimates for tableware and kitchen utensils. (A. R. 1177, 1913.)

2654. The supervision and economy required in the care and preservation of tableware and kitchen utensils, and the manner of charging against the pay of enlisted men any such articles damaged, broken, destroyed, or lost through their carelessness. The allowance and kind of breakage of china and glassware, that may be replaced at public expense; and action to be taken in case of excess breakage. The preparation of estimates calling for articles other than china and glassware. (A. R. 1178, 1913.)

2655. Agate and similar tableware should be treated the same as china or glassware, namely, that 5 per cent per quarter be allowed for breakage and that it be not submitted for the action of an inspector. (Q. M. G. O., Mar. 4, 1904.)

2656. Newspapers and periodicals for post libraries; school books, stationery, and school material for post schools for the use of enlisted men. (A. R. 331, 1913.)

List of newspapers and periodicals with subscription prices is published annually by the Quartermaster General of the Army.

2657. Allowances of stationery:

To post schools for enlisted men. (A. R. 331, 1913.)

For military purposes in general. (A. R. 1062, 1913.)

To each desk or table. (A. R. 1063, 1913.)

To a retired officer. (A. R. 1064, 1913.)

To an ordnance sergeant, quartermaster sergeant, senior grade, or quartermaster sergeant, Quartermaster Corps, at a post not garrisoned by troops. (A. R. 1065, as changed by C. A. R. 52, 1917.)

To a military attaché. (A. R. 1100, 1913.)

To organization commanders and headquarters in the field. (G. O. 39, W. D., 1915.)

2658. The issue by the Quartermaster Corps of not to exceed two typewriter ribbons per quarter is authorized for a company, troop, battery, or detachment for use with typewriters purchased from the company fund. (Bull. 5, W. D., 1913.)

2659. Envelopes for official mail matter. (A. R. 836, 1913.)

2660. No job printing for envelopes other than that authorized by paragraph 836, Army Regulations, 1913, will be allowed, but in order to facilitate business, such inexpensive rubber stamps as are absolutely necessary for use in the event of a change of station or address may be provided. (Bull. 26, W. D., 1915.)

2661. The Quartermaster Corps will furnish suitable manila envelopes as protecting covers for the blank forms (morning, sick and guard reports) while in daily use.

Ordinary blank books, without special ruling, will be obtained from the Quartermaster Corps for use as post council of administration and regimental fund. (Q. O. 249, W. D., 1907.)

2662. Issue of lye and sapollo to companies and bands. Use of lye on floors and woodwork in barracks, except in kitchens, forbidden. (A. R. 1182, 1913.)

2663. The following issues of ice are authorized when necessary for the public service and will be made on ration return approved by the commanding officer, who will determine what quantities, within the limits prescribed below, shall be issued:

To organizations of enlisted men, when practicable—

For each ration, 4 pounds, the maximum allowance to any organization or detachment of less than 100 men to be 100 pounds a day, and to organization of 100 men or more to be 1 pound a day for each man.

To troops stationed north of the thirty-seventh parallel of north latitude and where from any cause it is impracticable to cut and store ice for their use, the allowance will be for seven months only, beginning April 1 and ending October 31, except in the States of Washington, Oregon, and Idaho, where during the remainder of the year one-half of such allowance may be issued, and in the State of California, where the full allowance may be issued for the entire year.

To troops stationed south of the thirty-seventh parallel of north latitude the full allowance may be issued for the entire year.

At posts where it is practicable during the cold season to cut and store ice required, no issues of ice will be allowed from funds of the Quartermaster Corps as long as such stored ice is available.

For the preservation of subsistence stores—

Such quantities as the commanding officer may order as necessary.

When ice plants are in operation the issue of ice therefrom will be made upon requisition approved by the commanding officer and not supplied by purchase.

Department commanders are authorized to increase or decrease, without reference to the War Department but with due regard to the interests of the service and existing law, the allowances specified above. Whenever such action is taken, the department quartermaster will be notified thereof and will submit a copy of the authority directly to the Quartermaster General. When issues are made under the increased or decreased allowances herein referred to, the issuing quartermaster will note on his return the letter of authority for the issue, but a copy of the authority will not be forwarded with the return. (A. R. 1215, 1913.)

2664. Ice will not be issued to organizations of the Philippine Scouts under section 10, paragraph 1215, Army Regulations, 1915, except at posts where ice plants are operated by the Quartermaster Corps, and then in such quantities only as may be necessary for the preservation of perishable subsistence stores. When practicable and necessary, ice will be issued to the Quartermaster Corps for the preservation of perishable subsistence stores at stations garrisoned by Philippine Scouts, as at other stations. (Bull. 24, W. D., 1915.)

2665. The product of the ice machines operated by the Quartermaster Corps will be issued to the hospitals, and for the preservation of subsistence stores, the different organizations, noncommissioned staff officers, offices, post schools, and workshops. After these uses are met, any surplus ice may be sold to officers or their families, to post exchanges, and to civilian employees, and the proceeds of such sales will be deposited to the credit of the Treasurer of the United States. The quantity of ice issued to hospitals, organizations, noncommissioned staff officers, offices, schools, and workshops will be regulated by the post commander and based upon the product obtained from the plant by judicious and economical operation. The supply for hospital use and for the preservation of subsistence stores will be paramount to all other uses and will be given preference in all cases where a reduction of issue becomes necessary. Post commanders will give their personal attention to the management of the ice machines and take care that expenses of every kind incident to their operation are limited to actual requirements, and that waste or unauthorized issues of the ice are prevented.

2666. A charge of 35 cents per 100 pounds will be made for surplus ice manufactured with Government ice machines at military posts and stations within the United States when sold within the limitations prescribed by the act of Congress approved June 12, 1906, as published in General Orders, No. 115 (p. 17), War Department, June 20, 1906. (G. O. 206, W. D., 1906.)

2667. A charge of 41 cents per 100 pounds will be made to persons in the military service, and of 50 cents per 100 pounds to all other persons, for surplus ice manufactured with Government ice machines at military posts and stations in the Philippine Islands when sold within the limitations prescribed by the act of Congress approved June 12, 1906, as published in General Orders, No. 115 (p. 17), War Department, June 20, 1906. (G. O. 39, W. D., 1907.)

2668. Department quartermasters will see that ice for the preservation of subsistence stores is provided where refrigerators are authorized by the Quartermaster Corps, and such ice will be paid for from the appropriation "Supplies, services and transportation," and will be accounted for on the property account. It will be used solely in those refrigerators, and only for the preservation of subsistence stores in stock before the same are issued or sold. The quantity used will be such as shall be ordered by the commanding officer of the post as necessary.

2669. Detachments of enlisted men, however small, if furnished with rations, are entitled to the prescribed allowance of ice.

Garrison prisoners organized into a detachment for separate messing are entitled to the allowance of ice contemplated by Army Regulations.

2670. Detachments of general prisoners are not entitled to the ice allowance, except ice for the preservation of stores, nor can they be considered when it becomes necessary to compute the allowance of a detachment from the number of enlisted men pertaining thereto, even though they be attached to said detachment for messing purposes.

2671. Boat flags for general officers will not be furnished to military posts, but upon receipt of duly approved requisitions they will be furnished by the Quartermaster Corps to general officers for use on official trips made by them on boats operated by the Quartermaster Corps that have a length of 60 or more feet. (Cir. 71, W. D., 1910.)

2672. A veterinary supply table, in paragraph 2714, has been adopted which contains a list of the medicines, instruments, etc., for the treatment of animals of the Army. Standard samples of all the supplies enumerated in this table are on hand at the New York, St. Louis, and San Francisco depots.

2673. As the young horses furnished from the remount depots will generally have been handled only with a view of making them gentle and accustoming them to weight carrying and preparing them to receive their military training, they should, upon receipt at posts or by organizations to which they are assigned, receive a careful course of training under the supervision of a graduate of the Mounted Service School when, ever it is possible to obtain one, otherwise under a carefully selected and competent officer, before being placed in the ranks for regular military duties as troop and battery horses. Such training will continue as long as is necessary to qualify the horses thoroughly for the ranks, generally not less than one year. If the horses thus turned in are under 5 years old, they should have only moderate field service; 6 years old, full field service. In this training the fundamental principles laid down in the service manuals or taught at the Mounted Service School will be followed. (G. O. 188, W. D., 1910.)

2674. Authority to purchase mounts from the Government under the provisions of paragraph 1095, Army Regulations, 1913, will not be granted to officers who already own the maximum number of mounts that can be foraged at Government expense. (Par. VII, G. O. 84, W. D., 1915.)

2675. Circular No. 71, War Department, 1907, provides that two bicycles be furnished to each military post, and one additional bicycle to each battalion in excess of two serving at the post, when, in the opinion of the Quartermaster General, conditions warrant such issue.

Under instructions of the Secretary of War February 17, 1910, no bicycles are to be supplied to Cavalry or Artillery posts.

There is no fixed allowance for motorcycles for posts.

2676. Composition of the gas cooker:

Pack in trunk, nested:

- 1 stand and burner.
- 2 boilers, copper, 9 gallons each.
- 1 boiler with handles, 9 gallons.
- 1 bucket, galvanized iron.
- 2 covers, copper.

In trunk, special slots:

- 1 slop board.
- 1 bread and meat cutting board.
- 2 asbestos mats.

In bucket:

- 2 pieces gas hose (one 2-foot and one 12-foot).

UTENSILS.

Packed in tray of trunk:

- 1 shaker, salt
- 4 can openers.
- 1 knife, bread.
- 1 knife, meat.
- 1 knife, kitchen.
- 1 fork, meat.
- 1 steel, butcher's.
- 2 spoons, basting.
- 2 coffee bags.
- 1 shaker, pepper.

Packed in bucket:

- 2 ladles, short handle.

TOOLS AND CLEANING UTENSILS.

Packed in tray of trunk:

- 1 screw driver.
- 1 pliers, combination.
- 1 scrubbing brush.
- 12 towels, large.
- 1 box opener
- 1 box wax tapers
- 1 coil wire.
- 1 bundle twine.
- 2 couplers
- 1 book of instructions.
- 12 towels, small.

Packed in bucket:

- 2 straps.

All compactly packed in one trunk, with duplicate keys.

2677. The following instructions are given for installing and operating the Army field ranges No. 1 and 2, viz:

The Army field range No. 1, complete, as described herein, weighs approximately 264 pounds with utensils, and with the addition of the Alamo attachment is designed to cook for 150 men. It consists essentially of two parts, viz: The oven, No. 41, and the boiling plate; the boiling plate has three sections, No. 42 and two other parts, forming the Alamo attachment, Nos. 42A and 42B.

To pack the utensils and range for transportation, place the bake pan No. 52 on the ground. Set boiler No. 50 inside of bake pan No. 52, boiler No. 51 inside of boiler No. 50. Place tent guards inside of boiler No. 51 on bottom. Telescope the four joints of pipe. Inside of the pipe place 2 forks, 3 knives, 1 sharpener, 1 cleaver and 2 folding lanterns. Place joints of pipe containing utensils inside of boiler No. 51. Place meat chopper in boiler No. 51 alongside of joints of pipe. Place 2 basting spoons, 1 meat saw, and 1 skimmer in boiler No. 51 on top of pipe. Cover with lid No. 51, then No. 50. Place bake pan No. 52 upside down over lid No. 50. Care should be taken that bake pan handles are well down to sides of the pan. Nest four boilers Nos. 48, 49, 53, and 54, No. 48 outside. Place stovepipe elbow in No. 54. Place dippers alongside of elbows. Place covers Nos. 54, 53, 49, and 48 on boilers in order named. Place nested boilers Nos. 48, 49, 53, and 54 in rear end of oven. Place bake pans and nested boilers in front end of oven. Close the oven door and lock with damper lock. Place 42A on left front corner of oven No. 41 and 42B on right front corner, inserting bar in crimp. This bar now rests against the pipe collar and prevents sliding. Place boiling plate No. 42 on top of range, eye fitting over stovepipe flange and engaging under the flat hook. Make secure by fastening hook on front of boiling plate to the lug on back of range. The range is now secure for transportation.

INSTALLING THE RANGE.

(See fig. 1.)

On the march the range is ordinarily set up by simply leveling the ground selected and placing the oven No. 41 and boiling plate No. 42 side by side, so that the oven door and fire-box door will be at the same end. Draw in 42A and 42B and secure bar lock. Insert 42A into 42 and rest 42B singly on the angle iron on the rear of the range. *The oven should not be banked, as this would cause the sheet iron along the sides to warp and finally burn through.* Sufficient earth, however, should be tamped along the sides and closed end to prevent the passage of gases beneath. *This earth should not extend above the straps along the sides and under the oven door.*

When used for one day only (see fig. 3), it will be unnecessary to dig a trench, but if a few shovelfuls of earth are removed from the place to be covered by the boiling plate, it will facilitate firing. The best results are obtained by using short wood—keeping the fire well toward the firing end of the boiling plate; or, if using long sticks and branches, pushing them under the boiling plate as they are consumed.

TRENCHING.

(See fig. 2.)

If the range is to remain in place for several days, it is best to dig a trench (except in sandy soil) about 18 inches wide by 6 inches deep and the length of the boiling plate, say 6 feet, sloping upward to about 5 inches in depth at back end. When installed, the trench should extend under the boiling plate and about 1 foot under the Alamo attachment—just enough to facilitate the draft—and about 6 inches under the oven. When the range is set up on different ground daily no difficulty will be experienced in obtaining the proper temperature in the oven, both for top and bottom heat. Whenever it remains for a longer time than one day in the same spot, the ground will become dried out and hot, and it may be necessary to elevate the bake pans from the bottom of the oven about 2 inches above the floor of the oven. This can be easily done by the use of angle irons or other convenient means, thereby causing an air space under the receptacle in which the baking or roasting is being done. Never use earth or sand on the bottom of the oven chamber, for by so doing a hole will soon be burned in the bottom plate.

If the range is to be used for a considerable length of time in one place, cooks will find a greater ease in cooking if a trench about 18 inches wide and 1 foot deep is dug along the side of the boiling plate and oven.

This will greatly lessen the labor in frying, baking hot cakes, etc. The inside edge of the trench should be about 1 foot from the range.

At times it may be necessary to install this range for cooking on a railroad car or on a wooden floor of a house, shed, etc. To install, erect a frame 12 inches high, 6 feet long, and 4 feet 6 inches wide; fill with sand and set the oven and boiling plate on top of the sand, anchoring firmly in place. If clay is available, remove all stones, pebbles, etc., add salt water and sand; this foundation will become hard and solid and will prevent the burning of the floor.

ELIMINATING TRENCHES AND INSTALLING ON BRICKS WHERE SAME ARE AVAILABLE.

Level the ground or use a brick floor. Set up range temporarily and mark outline on the level ground or brick floor, after which remove the range and parts and construct an 8-inch wall three bricks high on the outline and on line between the oven and boiling plate for support of same. Assemble range on walls; under oven place brick on edge with three-fourths inch spaces for conservation of heat. Fire-box channel under boiling plate No. 42 and gas chamber under Alamo attachment Nos. 42A and 42B to be formed between brick wall supports. Bank outside of brick walls at sides and back of range with clean earth, sloped about 1 to 2.

In a permanent camp (see fig. 4) it is frequently necessary to evaporate waste under the range and to consume the garbage by the same fire. In this case dig a pit about 4 feet long, 2½ feet wide, and 2 feet deep to give a reservoir for waste water. Fill the pit with cobblestones, making large cavities, and leaving a fire box and gas chamber under boiling plate and Alamo attachment as suggested for temporary installation. Place a length of stovepipe or any kind of chute at a convenient place anywhere along the side of the oven, arranging the rocks on which it rests so that there will be a free passage for the water. Pour in the waste water as it accumulates, retaining all solid matter by a wire screen, the solid matter to be burned in the trench under the boiling plate, a little at a time, or perhaps better, after the meal has been prepared. Great care must be exercised in garbage incineration to prevent injury to the metal of the range.

REASSEMBLING FOR TRANSPORTATION.

When breaking camp and reassembling for transportation, draw boiling plate No. 42 forward. Unfasten bar lock, pull apart, and remove 42A and 42B, and proceed as indicated above.

REMARKS ON HANDLING THE RANGE.

If properly installed, the oven will not be too hot on the bottom for ordinary baking, owing to the fact that the fire does not strike the range proper. A tin will be found inside the baking chamber which may be used if for any reason the bottom of the oven is too hot. Should the bottom of the oven be too cold for efficient baking the tin should be removed. Articles brought to a boil on the boiling plate will continue to simmer if set on top of the oven or if placed close alongside the oven, the ground being leveled for the purpose. In this manner a dinner has been prepared for an entire battalion by adding the necessary utensils. A little care and judgment only is necessary to secure satisfactory results.

Coal should never be used when wood is obtainable. If possible, even when coal is used, part of the fuel should be wood, for the use of coal alone will quickly destroy the range.

In permanent camp the space above and on the sides of the oven and the stovepipe should be cleaned at least once a week. This also applies to the boiling plates. The range, boiling plates, and pipes should be coated with a mixture of sugar and grease, this preservative preventing rusting and gives a neat, polished appearance to the range.

ARMY FIELD RANGE NO. 2.

The Army field range No. 2, complete, weighs about 150 pounds with utensils and is designed to cook for 55 men. This range is without the Alamo attachment. It consists essentially of two parts—the oven, No. 61, and boiling plate, No. 62. For transportation the boiling plate is placed on top of the oven and the utensils (with fuel) packed within the oven chamber.

On the march the range is set up ordinarily, from day to day, by simply leveling the ground to be covered by it, removing the boiling plate, and placing it in the position shown, the projecting collar being slipped into the space cut from one end of the oven for that purpose. The best results are obtained when using short wood, keeping the fire well toward the firing end of the boiling plate; or, if using long sticks and branches, pushing them under the boiling plate (never under the oven) as they are consumed.

If the range is to remain in place for several days (see fig. A), it is best to dig a trench (except in sandy soil) about 16 inches wide by 6 inches deep, and of sufficient length for free service, say 5 feet. When installed, the trench should extend under the boiling plate and about 3 inches under the oven—just enough to prevent choking of the draft. If the flame is allowed to play freely on the bottom of the oven chamber, it will become too hot for baking and the bottom of the oven will burn out prematurely.

In a permanent camp (see fig. B), it is frequently necessary to evaporate waste under the range and consume garbage by the same fire. In this case, dig a pit about 6 feet long, 2 feet wide, and 2 feet deep, to give a reservoir for waste water. Fill the pit with cobblestones, making large cavities and leaving a trench for fire box under boiling plate, as suggested for temporary installation.

Place a length of stovepipe, or any kind of chute, at a convenient place alongside of oven, arranging rock on which it rests for a free passage of waste water to pit.

Pour in the waste water as it accumulates, retaining all solid matter by a wire screen, the solid matter to be burned in the trench under boiling plate a little at a time, or perhaps better after the meal has been

prepared. Great care must be exercised in garbage incineration to prevent injury to the metal of the range.

To pack utensils and range for transportation, place bake pan No. 52 on the ground. Set boiler No. 50 inside of bake pan No. 52; boiler No. 51 inside of boiler No. 50. Place tent guards on bottom of boiler No. 51. Telescope the 4 joints of stovepipe. Inside of pipe place 2 forks, 2 knives, 1 sharpener, 2 spoons, 1 lantern (folding), and 1 skimmer. Place the joints of pipe containing utensils in boiler No. 51. Place dipper and elbow alongside the pipe. Place meat saw in bake pan No. 52 alongside of boilers. Cover boilers with lids No. 51 and No. 50. Place bake pan No. 52 upside down over lid No. 50. Place pans in the range oven. Place the boiling plate at the door end of the oven. Engage the flanges on the inner side of boiling plate with the lugs on the door end of the oven. Fasten the hook on boiling plate (firing end) to lug above the handle on the closed end of oven. The range is now secure for transportation.

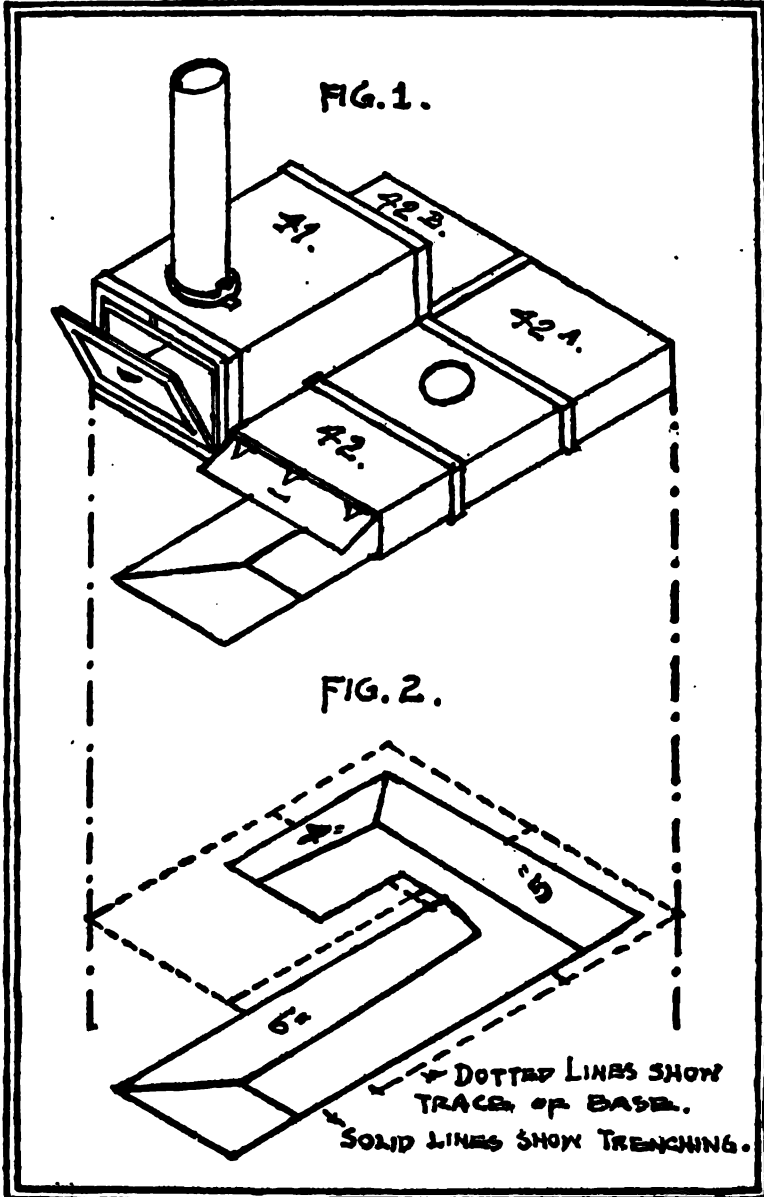


FIG. 3.

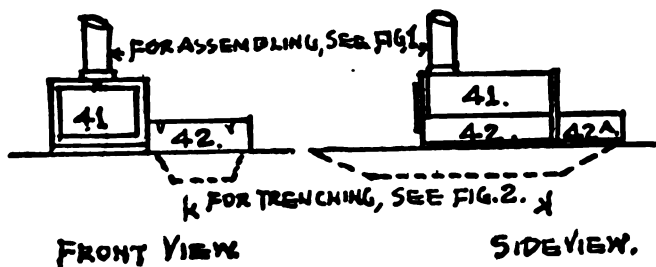


FIG. 4.

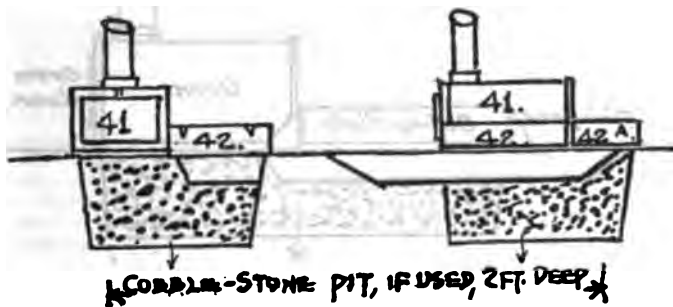


FIG. 1. SKETCH OF ARMY FIELD RANGE NO. 1, WITH "ALAMO" ATTACHMENTS, ASSEMBLED FOR USE, IN FIELD.

FIG. 2. SKETCH OF TRENCHING FOR SAME, " "

FIG. 3. " " RANGE, WITH OR WITHOUT TRENCH.

FIG. 4. " " " " TRENCH AND PIT.

FIG. A.

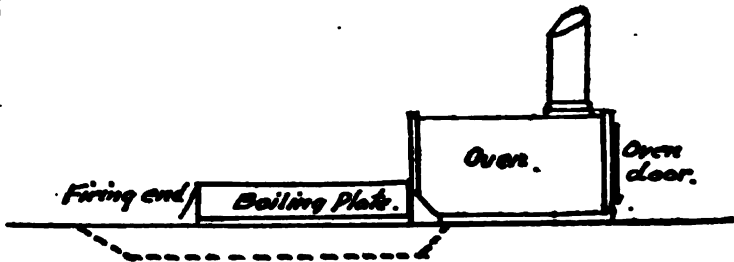
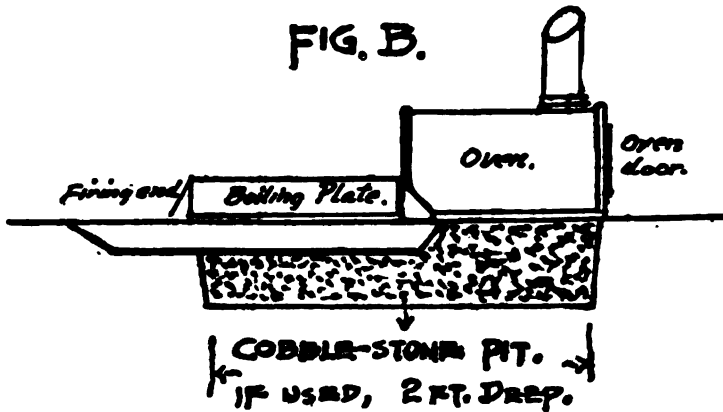


FIG. B.



SKETCHES OF ARMY FIELD RANGE No. 2.
ASSEMBLED FOR USE UNDER VARIOUS CONDITIONS.

FIG. A. SKETCH OF RANGE, WITH OR WITHOUT TRENCH.

FIG. B. " " " " TRENCH AND PIT.

2678. The following are the instructions for handling the field oven No. 2:

List of pieces to be handled in putting oven together, given in the order in which they are assembled:

- No. 21B, front of oven.
- No. 22A (2 pieces), sides of oven.
- No. 23B, back of oven.
- No. 24A, fire box.
- No. 25B, horizontal flue T pipe.
- No. 26B (2 pieces), vertical flue pipe.
- No. 27B, baking plate.
- No. 28B, top of oven.
- No. 29A, smoke pipe.

Eight driftpins, chained together in pairs.

Oven fired from rear. Dig trench 12 inches wide, 9 feet long, and about 14 inches deep. Place front of oven No. 21B about 4 inches from one end of trench. Then put one side of oven No. 22A and fit it onto the end of No. 21B, letting the lugs at the end of No. 21B pass through the holes on one side of No. 22A. Drive the driftpins that are chained together in pairs through holes in lugs on No. 21B. Then take back of oven No. 23B and push the lugs on one end of it through the holes in the other side of No. 22A, with the fire door No. 31A over trench, and drive driftpins in place. Now place the other end of oven, which is also marked No. 22A, and place it in its proper position in like manner. •

You now have back, front, and both sides of oven in position, with the front end of the trench about 4 inches from front of oven No. 21B. See that these four pieces are properly squared up and resting level with the center of the trench at equal distance from either side of oven. Then place fire box No. 24A over trench, the end of fire box with the collar to be placed with the front of the oven and to rest on short piece of angle on the bottom of No. 21B. The other end of fire box to rest on angle on bottom of No. 23B.

Now make careful examination to see if there are any openings in the ground around edges of fire box into trench. To prevent the ground opening up it will be necessary to pack earth around edges of fire box, pressing it down as tightly as possible, but do not let the earth come more than half way up the sides of fire box and do not put any earth on top of fire box.

Now take the horizontal flue T pipe No. 25B and lower it down and fit the holes in No. 25B over collar on front end of fire box, the end resting on small angle on inside of end No. 22A. See that the opening in No. 25B fits tightly on collar of fire box. Now put the two vertical flue pipes No. 26B over the short angle end of No. 25B. Then lower baking plate No. 27B with the cut-out corners toward the front of the oven. Lower to position with the angle on front and back of No. 27B resting on Z-shaped angle on inside of back No. 23B and front No. 21B, and the pin on each side dropping into slotted angle on both sides of No. 22A, leaving a space at each side about 1 inch. Now take top No. 28B with the two flue holes underneath coming to the front of the oven and top flange resting on top angles of sides of oven. In putting on top see that the clear-out holes in front of top of oven are closed. It will be best to loosen the top driftpins on both ends of No. 22A before lowering the top in place. Open the oven doors and in each front corner guide the vertical flue pipes No. 26B so that they will enter the flue holes in the underside of top of oven No. 28B. When No. 28B is in position, with vertical flue pipes No. 26B properly connected, tighten the driftpins on both ends of No. 22A. Now put on smoke pipe No. 29A and wire to the four corners of oven.

Fill in the top of oven with earth to prevent the escape of heat. Where oven is exposed to the weather, we would advise covering the top with canvas or some other material.

PACKING FIELD OVEN NO. 2 IN THE WAGON.

Under seat:

- 24 bake pans.
- 2 hospital-tent flies.

Left side of wagon bed, standing on edge, in order named:

- 1 back of oven No. 23B.
- 1 front of oven No. 21B.
- 2 pieces sides of oven No. 22A.
- 1 molding table.
- 1 top of oven No. 28B.

Right side of wagon bed, standing on edge:

- 1 baking plate No. 27B.

Between 23B and 27B:

- 1 fire box, 24A, on bottom of wagon; thereon 12 bake pans nested; thereon 7 sponge cans nested and packed with 3 rack covers, 2 dough-trough covers, 1 hatchet, 1 wrench, 2 dough scrapers, 1 colander, 1 gallon measure, 1 flour sieve, 1 scoop, 1 scale box with scale, 1 thermometer case with thermometer. On top of sponge cans and tied into a bundle, 1 shovel, 1 fire hoe, 1 ax, 1 pickax. On top of tools, laying down, 2 bread racks. Immediately behind sponge cans and standing on edge, 2 dough troughs packed with 22 short and 18 long pins, 2 dam boards, 3 galvanized-iron buckets, 2 hospital tents, 1 Sibley stove. Between sponge cans and baking plate, 2 table legs. In the rear of the wagon, 1 bread rack.

On left side of wagon on top of 23B, 21B, and 22A, flue T pipe No. 25B, thereon smokestack. One paulin and storage tent.

This load must be securely lashed. While it appears too heavy, it has been shown that it will not fall over if driven over ordinary roads.

2679. The following is the table of field-bakery equipment:

	Unit.	Section.	Company.
Axes.....	1	3	12
Boards, dam, for dough troughs.....	2	6	24
Brushes, bench.....	1	3	12
Brushes for greasing loaves.....	1	3	12
Brushes, scrubbing.....	2	6	24
Buckets, galvanized-iron.....	3	9	36
Cans, sponge, nested.....	7	21	84
Clocks.....	1	1	4
Colanders, 12-inch.....	1	3	12
Covers, canvas:			
For bread racks.....	3	9	36
For dough troughs.....	2	6	24
For ovens.....	1	3	12
Covers, for sponge cans.....	1	3	12
Desks, field.....			1
Hatchets.....	1	3	12
Hoes, fire.....	1	3	12
Hooks, pan, 5 feet long.....	1	3	12
Lanterns, folding.....	2	6	24
Measures, gallon, graduated.....	1	3	12
Ovens, field.....	1	3	12
Pans, bake, 12 by 24 inches.....	36	108	432
Paulins, large and small (in number as required).			
Pennants.....			1
Pickaxes, with handle.....	1	3	12
Racks, bread, folding.....	3	9	36
Rakes.....	1	3	12
Ranges, No. 2, complete.....		1	4
Scales.....	1	3	12
Scoops, large.....	1	3	12
Scrapers, dough.....	2	6	24
Shovels, long handle.....	1	3	12
Sieves, flour, 13-inch.....	1	3	12
Stoves, Sibley, complete.....	1	3	12
Tables, molding.....	1	3	12
Tents, wall, large, open at both ends.....	2	4	16
Storage.....			2
Pyramidal, large.....	1	2	8
Pyramidal, small.....			2
Thermometers, oven.....	1	3	12
Transportation, motor, wagon, etc. (as required). ¹			
Troughs, dough.....	2	6	24
Wrenches, monkey, 8-inch.....	1	3	12

¹ To be supplied for interior service, supply and transport, as circumstances attending the operations of the bakery company or its detached subdivisions may require.

The foregoing constitutes the equipment of the unit, section, and bakery company. The term field bakery will be used to designate the bakery equipment for the company. Except when in use, it shall be kept serviceable and intact at the headquarters of the company ready for immediate use or shipment. Articles of equipment will be appropriately marked with the company numeral.

When units or sections are temporarily detached no transfer of accountability is made. The unit or section proceeds with its prescribed equipment and on the completion of such service it returns with its equipment. If, due to losses or depreciation of material, a section or unit requires any equipment, it will be issued and will then become part of the company equipment. The officer who makes such an issue accounts on his return for the missing or unserviceable material in the usual way.

The regular specification lantern is substituted for the folding lantern in the field bakery equipment, to take effect when the stock of folding lanterns now on hand for field bakeries is exhausted. (G. O. 20, W. D., 1914, and G. O. 6, W. D., 1915.)

2680. The following are the instructions for handling the field bakery equipment No. 1:

DESCRIPTION.

The field oven No. 1 is a knockdown type for continuous baking. One is considered suitable for a regiment, though it will bake from 3,000 to 3,600 rations of bread per day of 24 hours if handled continuously in the manner described below. Each of the 12 distinct parts of which it is constructed (including two joints of stovepipe and the hood for same, but not the canvas hood for the oven) is designated by a number, which should always be referred to when submitting requisitions for extra parts. A number cut from sheet metal is riveted to each separate part, in a conspicuous place, to readily distinguish it. The numbers given in the following instructions refer to the several numbered parts of the oven, and run from 1 to 12, inclusive.

SETTING UP THE OVEN.

Level a piece of ground about 6 by 10 feet carefully; dig a clean-cut trench with parallel sides, about 24 inches deep, 20 inches wide, and 8 feet long, with wings at the firing end (as shown in cut) for greater convenience in handling fuel, etc. Place the trench cover (No. 5) as shown in broken lines in the accompany-

ing ground plan, so as to fit the ground closely, in order that the gas from the trench will pass from the fire box only through the sleeves provided. Place the front end of oven (No. 1) as shown; then the sides (Nos. 3 and 4), clamping the corners at A and B, making the sides parallel to the trench cover, and placing them on a common level. Next place the oven chambers, beginning with the bottom one marked A (No. 10); then B (No. 11); then C (No. 12), each chamber resting on an angle iron across the inside of the front of the oven and on the lugs hinged at X and Y. Push the necks of the chambers through the openings provided in the front end as far as possible. Dig a ditch about 2 inches deep across under the rear of the oven at C.D. Set the rear end (No. 2) in this ditch, first holding it inclined backward, then gradually pushing it to an upright position; see that the supporting collar for the trench cover and the angle irons for the oven chambers are just under the parts they are to support when placed in position. Place a piece of firewood across the trench at E, and while one man raises the rear end of the oven into position with a lever (a medium-sized cordwood stick will do), two others adjust the clamps at the corners C and D. Place the top of the oven (No. 6) in position (the flue hole toward the firing end), and then the stovepipe and hood to same (Nos. 7, 8, and 9), throwing earth on top of the oven varying in thickness from about 5 inches at the flange to about 9 inches at the middle, and after drying out put on the canvas hood. Stop up the cracks on the top and sides of the projecting necks of the oven chambers with moist earth. Dry out the earth on top and the ground under the oven by several hours of slow firing before baking, preferably over night.

Bake for about 60 minutes, starting at a temperature of about 600° F., or a four-second count oven, with only coals left in the trench and the draft open, and letting the temperature fall gradually to 550° and 500° F. while the bread is being baked. If for any reason a baking is desired before the ground can be thoroughly dried out, the oven may be fired rather briskly for an hour, or until the bread is about ready for baking. The fire may then be drawn to the mouth of the trench, leaving a good bed of coals under the trench cover and partly closing the draft while baking. As soon as a batch of bread is drawn, three medium-sized sticks of hard cordwood should be put on the fire, and the next baking follow in about one-half hour, generally without the addition of more fuel. One-half of a cord of good hardwood is sufficient for heating up the oven and baking 6 consecutive batches of 216 rations each without the oven being allowed to get cold. When continuously in use the amount of wood will be considerably reduced after the first day.

GENERAL METHODS OF HANDLING THE OVEN.

Generally the straight-dough process and the sponge and dough process should be combined as follows:

1. At 6 p. m. set a straight dough in a trough, using about 165 pounds of flour, 3 pounds of dried yeast, 2 pounds each of salt, sugar, and lard, and about 12 gallons of water. (This includes the water in which the dried yeast is soaked.) This will be panned at about 6 a. m. and baked at about 7 a. m. It is assumed that about 7 pounds of flour will be used in dusting, making a total of 172 pounds, which is sufficient for 216 rations.

2. At 7.30 p. m. set a straight dough in the other trough, using the recipe given above. This will be panned about 7.30 a. m.

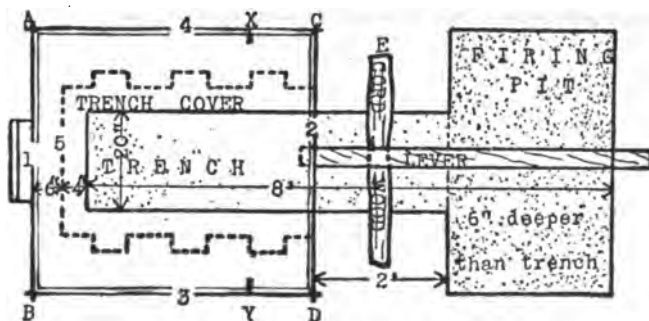
3. At 9 p. m. set a sponge in a sponge can, using about 85 pounds of flour, 2 pounds of dried yeast, and 6½ gallons of water. This should be made into a dough at about 6 a. m. (using a dough trough after the first straight dough is removed), at which time the remaining ingredients—80 pounds flour, 5½ gallons water, and 2 pounds each of salt, sugar, and lard—should be added.

4. At 11.30 p. m. set a sponge in the same manner as No. 3, to be made into a dough at 7.30 a. m. (using the trough in which the second straight dough was set) and to be panned at 11.30 a. m.

Other sponges should be set at 1 a. m., 2.30 a. m., and 4 a. m., as just described, to be panned at about 1 p. m., 2.30 p. m., and 4 p. m., respectively.

It is noted that at 6 a. m. No. 1 sponge can will be available for a second sponge, and the others may follow regularly at intervals of one and one-half hours, so as to make the process continuous. If two shifts of 12 hours each are made, the day shift would set the doughs and sponges for the night work, and vice versa. Some bakers prefer to set but one straight dough and thereafter use the second trough for mixing the sponges, which are transferred to the sponge cans.

GROUND PLAN OF FIELD OVEN NO. 1.



The action of dried yeast in the sponge will be greatly stimulated by the addition of about 1½ pounds of potatoes, boiled, mashed through a colander, and mixed with the other ingredients when the sponge is set. The water in which the potatoes were boiled should be substituted for a part of the water that would otherwise be used.

In camps of concentration and at maneuver camps where compressed yeast or potato ferment is used, attention is invited to the recipes given in the Manual for Army Bakers.

The process, as described here, is based upon an even temperature of 80° F. for the ingredients used and for the proving tents. Experienced bakers would be able to set their doughs and sponges nearer together and hold them back by using relatively cooler water, or by a lower temperature; but the above system is recommended until one is thoroughly familiar with handling this equipment.

For setting the sponges one man only will be required, and all the molding and baking will be done between 6 a. m. and 6 p. m. Two hundred and sixteen rations are baked at a time, or 1,512 for the day. The lard may be dispensed with in the field, but the sugar should not be reduced if it can be procured.

PREPARING THE EQUIPMENT FOR TRANSPORTATION.

1. Withdraw all the fire, remove the canvas hood, shovel the earth off the top of the oven, remove the stovepipe and rear end of the oven. Fold the bread racks, remove the legs from the molding tables, and nest the two dough troughs, folding the legs up against the bottom.

PACKING FIELD OVEN NO. 1 IN THE WAGON.

Under seat:

24 bake pans.

2 hospital tent flies.

Left side of wagon bed, standing on edge and against seat:

Chamber A.

Chamber B.

Chamber C.

Right side of wagon bed, standing on edge against seat:

Back of oven.

Top of oven.

Sides of oven.

Molding table.

Left of wagon back of chambers.

Front of oven, 7 sponge cans packed with 1 flour sieve, 1 colander, 1 gallon measure, 1 wrench, 1 hatchet, 2 folding lanterns, 2 dough scrapers, 1 flour scoop, 3 rack covers, 2 dough-trough covers. These sponge cans inside of 2 dough troughs, 2 dam boards on top of cans (1 scale box with scale, 1 thermometer case with thermometer, 1 bench brush, and two scrubbing brushes in top can), 18 long pins and 22 short pins inside of chamber "B"; 1 bread rack, big end down against back of dough trough and right side of wagon bed; 1 bread rack, little end down against back of dough trough; 12 bake pans, on bottom of wagon, with 1 bread rack with big end down on top of pans, table legs between dough troughs and side of oven; shovel, pickax, pan hook, and ax in same place with table legs; 1 hospital, pyramidal tents, and paulin on top of oven; 1 hospital tent and storage tent on top of oven chambers; fire hoe, standing upright between sides of oven; 1 rake, between side of oven and bread rack; spider standing upright between tall gate and bread rack on top of pans; 3 galvanized iron buckets in Sibley stove, little end down, on right side of wagon bed, between bread rack and spider; hospital tent poles lashed on top of extra wagon tongue.

This load has to be securely lashed.

2681. The Secretary of War has decided that the pennant listed as part of the equipment of a bakery company in the table of equipment, paragraph 2679, is the same as that prescribed in Appendix 5, Field Service Regulations, 1914, for "Supply train and quartermaster depots," but without distinguishing number; this pennant is to be used as the distinguishing pennant of the quartermaster establishments in general for which pennants are or may be prescribed. (Bull. 35, W. D., 1914.)

3682. The following rules for the issue of typewriting machines will be strictly followed:
Allowances of typewriting machines furnished by the Quartermaster Corps:

Office division commander and adjutant general and office of chief quartermaster at division headquarters: Such number of machines as the Quartermaster General may deem to be absolutely necessary for the efficient and economical work of the office in question, depending on volume of business at each.		Artillery district headquarters.....	1
Office Inspector General.....	1	Artillery district quartermaster.....	1
Office Chief of Staff.....	1	Artillery district ordnance officer.....	1
Office Judge Advocate General.....	2	Artillery district engineer.....	1
Office chief surgeon.....	1	Each principal recruiting station.....	1
Office chief engineer officer.....	1	To each of the service schools at Fort Leavenworth, Fort Riley, Fort Monroe, Fort Sill, Presidio of San Francisco, and Washington, D. C.: Such number of machines as may be necessary for efficient administration of public business.	
Office chief ordnance officer.....	1	Each Army transport in commission.....	3
Office Inspector small-arms practice.....	1	To each quartermaster's depot: Such number of machines as the Quartermaster General may deem to be absolutely necessary for the efficient and economical work of the depot, depending on volume of business at each depot.	
Headquarters of each department.....	2	To each constructing quartermaster.....	1
Detachment at a military post.....	1	To each general hospital: One or two, depending on size.	
Military post of 1 or 2 companies.....	2	To the quartermaster of each arsenal: One or two, depending on size.	
Military post of 3 or 4 companies.....	4	To each military attaché: One, if required and necessary.	
Military post of 5 or 6 companies.....	5	To inspector instructors of militia, when not on duty at State capitals: One, if required and necessary.	
Military post of 7 or 8 companies.....	6		
Military post of 9 or 10 companies.....	7		
Military post of 11 or 12 companies.....	8		
For a post having a larger garrison than 12 companies, or its equivalent, the allowance will be fixed by the Quartermaster General in each case.			
For regimental headquarters of Infantry, Cavalry, and Field Artillery at a military post..	1		

The allowances above represent the maximum number of machines which will be supplied by the Quartermaster Corps, but it does not follow that the maximum allowance shall be asked for. Due care should be exercised in submitting requisitions for typewriting machines to keep the number in use down to the lowest possible limit consistent with the necessities of the service.

In all communications relating to typewriting machines the trade name, style, and serial number will be stated to identify the particular machine in question.

The Quartermaster Corps has authority to turn over old and worn-out typewriting machines to typewriter companies as part payment for new machines. When old typewriters are shipped to typewriter companies for the purpose of exchange the shipment should be made by freight on commercial bill of lading, as the typewriter company pays all freight charges from the post or station from which shipped to the point at which it is delivered to them. The receipt of the typewriter company or its agent for the old machine will be used as a voucher for dropping the machine from the property account of the accountable officer and the shipment will be reported to this office quoting the letter of authority.

No typewriter shall be turned in or exchanged or submitted to the action of an inspector without specific authority from this office.

Typewriting machines will not be transferred or moved from one post or station to another by organizations in changing station without special authority in each case from the Quartermaster General.

Annual reports of typewriters will be rendered in all cases as soon as possible after July 1 of each year, and care should be exercised in their preparation in order to avoid errors. Blank forms for rendering these reports will be furnished upon application to this office.

All requests for typewriting machines or the exchange thereof submitted to this office will be made upon the regular estimate blank (blank form No. 60), and should include no other items thereon. Requisitions for typewriting machines should show the number of machines on hand and the necessity for additional machines. If an unserviceable machine is to be replaced requisition should show trade name, style, and serial number of such machine, date of purchase, and cost of repairs to date, and estimated cost of repairs required to place the machine in serviceable condition.

Wide carriage machines will not be supplied to posts.

All typewriters purchased hereafter will be supplied with elite type.

All repairs to typewriters will be considered as Class II services, and requisitions therefor from posts and stations under the jurisdiction of department commanders will be acted upon by department quartermasters as provided in paragraph 421 for Class II services, and the cost thereof paid from the apportionment to the division concerned for Class II services.

Expenditures for repairs to typewriters should be limited as follows:

To \$2.50 per annum from date of purchase to fourth year.

To \$3.75 per annum from fourth to sixth year.

To \$6 per annum after sixth year.

Chief quartermasters in acting upon requisitions for repairs should be governed accordingly.

Repairs to typewriters, except as noted above, at depots of the Quartermaster Corps and for recruiting stations, the accounts of which are settled by depot quartermasters, will be acted upon by the depot quartermaster concerned and will be paid for from the apportionment to the depot concerned for Class II services.

Constructing quartermasters and quartermasters at independent stations not included in the above will submit requisitions for repairs to typewriters to this office as heretofore.

Operators of typewriting machines should be instructed as to the proper management and care of machines, and should be required to keep them perfectly clean and free from dust, properly adjusted, with as light carriage and key tension as is consistent with proper work, and use only a small quantity of the best oil.

See also paragraph 842, relating to the exchange of typewriters in payment for new machines.

2683. The instructions for installing and dismantling field range No. 1, in a baggage car, as a part of an emergency kitchen equipment, when kitchen cars are not available, are given in paragraph 3482.

2684. The manure of posts is quartermaster property, which should be used for the public service:

First. For the benefit of post or company gardens.

Second. For fertilizing ornamental grounds at posts, including post cemeteries.

Third. In case any is not needed for these purposes, it should be sold by the post quartermaster at public auction, and the proceeds of the sale be deposited to the credit of the United States on account of miscellaneous receipts. (Cir. 12, A. G. O., 1891.)

2685. Garden hose will not be dragged over the ground, but rolled up and carried from place to place, and, when not in use, will be kept out of the sun; fire hose will be used only for the purpose for which it is supplied, and its use at fire drills will be as restricted as is consistent with efficient training. After use it will be cleaned and dried as thoroughly as circumstances and the appliances at hand will permit, carefully reeled and properly sheltered. (Cir. 2, A. G. O., 1897.)

2686. The cost of fuel, blacksmith's coal, charcoal, mineral oil, gasoline, and power that are required by ordnance repair and blacksmith shops in the alteration and maintenance of coast artillery material is a charge against the appropriations of the Ordnance Department. The supplies required for the purposes mentioned above may be transferred to the Ordnance Department by the Quartermaster Corps, under the provisions of paragraph 671, Army Regulations, 1913, the appropriations of the Quartermaster Corps to be reimbursed in accordance with the provisions of paragraph 619, Army Regulations, 1913. (Cir. 78, W. D., 1909.)

2687. It is held that there is no legislative authority for the purchase of burial caskets or coffins for sale to retired officers of the Army, or to enlisted men, and that without such authority the sale of said articles can not properly be made to such officers and enlisted men. (Op. J. A. G., July 21, 1913; Bull. 27, W. D., 1913.)

2688. The various kinds of supplies required in the repair of buildings, systems, and structures, are mentioned in the annual estimates of repairs (Q. M. C. Forms 413a, 415a, and 415b), in paragraph 2309, and are arranged in groups as follows:

Repairs to—

- (a) Heating and lighting in buildings and electric wiring and fixtures therein, bakeries, bake ovens and equipment, field ranges and equipment, laundries, power plants, reservation fences, sawmills, scales, stoves and ranges.
- (b) Plumbing, pump houses, crematories.
- (c) Machinery and apparatus of lighting plant, lighting system exterior to buildings, central heating plants, and heating systems exterior to buildings.
- (d) Machinery and apparatus of pumping plant, water system exterior to buildings, and fire extinguishing apparatus.
- (e) Machinery and equipment of ice plant.
- (f) Roads, walks, wharves, sea walls, drainage, dredging, and improvement of grounds.
- (g) Railroad equipment and rolling stock.

All, except (f) are purchased from the appropriation "Supplies, services, and transportation"; the supplies under (f) are purchased from "Roads, walks, wharves, and drainage."

2689. Heavy furniture for officers' quarters—the assignment, marking, removal, care, and responsibility therefor. (A. R. 1020, 1913.)

2690. The following instructions relative to the care and preservation of mahogany furniture, furnished by the Quartermaster Corps for use in officers' quarters, are published for the information and guidance of all concerned:

1. To keep furniture, mahogany dull finish, in good condition and to remove hand marks, take 4 parts rubbing oil (commercially known as 28-30 paraffin) and 1 part benzine, put in bottle, and shake well. Saturate clean flannel cloth or cheesecloth with this mixture and wipe all dust and stains from surface of furniture; then with clean cloth remove all oil from surface. Ink spots should be removed with cloth dampened with water before oil is applied, as oil will not remove ink. Acids, alkalies, soaps, polishing liquids or powders should not be used in cleaning furniture.

Caution.—Avoid having hot plates or liquids come in contact with finish. An asbestos pad should be used to protect table top.

2. For scratches or mars of any kind, rub the parts slightly with F. F. F. powdered silex (Bridgeport make) and water, then clean off all dust, and coat with a light elastic polishing varnish. Let varnish

dry five to seven days, then rub same in the following manner: Sprinkle on the surface a small quantity of F. F. powdered pumice stone and rubbing oil, then rub the parts down with a block of felt to a dull finish and clean off with dry waste.

3. The rubbing oil described in paragraph 1 of this circular may be used by individual officers, but the refinishing of the furniture as indicated in paragraph 2 will only be undertaken under the direction of the post quartermaster. (Cfr. 40, W. D., 1909.)

2691. Heavy furniture for officers' quarters and officers' messes is provided for in the appropriation "Barracks and quarters," and the Secretary of War in 1910 approved the following allowances:

For each separate set of married officers' quarters—

1 dining room table.	1 bookcase.
6 dining room side chairs.	2 chests of drawers.
2 dining room arm chairs.	1 kitchen table.
1 sideboard (where none is built in).	2 iron bedsteads for servants.
1 library desk.	2 library side chairs.
2 library armchairs.	1 divan.
1 parlor table.	1 hatrack or hall tree.

For each separate set of field officers' quarters—

Same as for each set of married officers'; except that an additional bookcase is furnished, where none is built in.

For each set of bachelor officers' quarters—

1 library desk.	1 chest of drawers.
1 library armchair.	1 iron bedstead.
1 parlor table.	1 hatrack.
1 bookcase (except where one is built in).	2 library side chairs.

For public messes in bachelor officers' quarters for every eight officers, or for less number occupying one building—

1 dining room table.	2 parlor tables.
6 dining room chairs, side.	1 sideboard (where none is built in).
2 dining room armchairs.	1 kitchen table.
2 bookcases.	2 divans.
4 library chairs (2 arm and 2 side).	

The same basis is used for supplying furniture to the Philippine Islands with the exception that 1 library chair and 1 library rocker is furnished instead of 4 library chairs and no divans are furnished.

Furniture is supplied the Canal Zone on the following approved basis:

For each set married officers' quarters—

1 dining room table.	1 library table.
8 dining room chairs.	1 bookcase (where none is built in).
1 sideboard (where none is built in).	2 chests of drawers.
1 library desk.	1 kitchen table.
2 library chairs.	2 iron bedsteads for servants.
2 library chairs, rocker.	1 hall tree.

For each set bachelor officers' quarters:—

1 library table.	1 chest of drawers.
1 library chair, rocker.	1 iron bedstead.
2 library chairs.	1 hall tree.
1 library desk.	1 bookcase (where none is built in).

For public messes where eight or less bachelor officers occupy one building—

1 dining room table.	2 library chairs, rocker.
8 dining room chairs.	2 library chairs.
2 bookcases (where none is built in).	1 sideboard (where none is built in).
2 library tables.	1 kitchen table.

Heavy furniture has been furnished in two types—the mahogany type for use in the United States and the quartered white oak and wicker for use in tropics.

2692. Pads or mats for the protection of dining tables are not issued by the Quartermaster Corps. It is expected that the furniture issued by the Quartermaster Corps will be properly cared for by officers using it. All that is necessary when a tablecloth is used is that a heavy woolen or felt table cover be placed under it and when no tablecloth is used individual mats should be used. These covers and mats must of necessity be supplied by the officers to whom the tables are issued. (Q. M. G. O. 235919, Jan. 15, 1909.)

2693. It is not the policy of the Quartermaster Corps to provide covers for heavy furniture. (Q. M. G. O., 235919.)

2694. Payment for repairs in case of damage to rooms or furniture by an officer or soldier; and report to be made. (A. R. 1011, 1913.)

2695. Allowance of chairs, cuspidors, and mats in barracks and other buildings occupied or used by enlisted men. (A. R. 1022, 1913.)

2696. Allowance of office furniture and stationery for military attachés. (A. R. 1100, 1913.)

2697. Chemical fire extinguishers will be distributed to the buildings requiring their protection and placed on shelves in conspicuous places of easy access.

The directions on each extinguisher as to the manner of use, protection, and recharging will be followed.

Once annually, preferably at fire drills, all extinguishers charged with soda and acid solutions will be discharged and recharged, and will be inspected six months after recharging.

All other chemical extinguishers will be inspected every six months, but will not be discharged unless necessary. (G. O. 81, W. D., 1905, as amended by G. O. 5, W. D., 1914.)

2698. The general plan which has been followed in the distribution of fire extinguishers, buckets, and axes at posts is as follows:

	Extinguishers.	Buckets.	Axes.
Officers' quarters, each	1		
Noncommissioned officers' quarters	1		
Cavalry barracks	3 or 4	26	3 or 4
Hospital	3 or 4	20	3 or 4
Guardhouse	2	10	2
Administration building	2	10	2
Bakery	1	6	1
Pump house	1	6	1
Quartermaster storehouse	3 or 4	12	2 or 3
Quartermaster storehouse (subsistence stores)	3 or 4	12	2 or 3
Post exchange	2 or 3	12	2 or 3
Quartermaster stables	2	12	2
Shops	1	6	1
Ordnance storehouse	1	6	1
Engineers' quarters	1		
Teamsters' quarters	1		

¹ 3-gallon.

It is thought that while the above should be taken as a general guide, the location of the extinguishers, etc., should be decided by the post authorities, as the exact location would be governed by local conditions.

2699. General Order No. 5, War Department, 1906, as modified by General Order No. 76, War Department, 1910, provides for furnishing supplies for the service of the seacoast fortifications, as follows:

For fire-control installations.—1. The Engineer Department will erect all stations (including battle and battery commander stations; primary, secondary, and supplementary stations for fire commands, mine commands, and batteries; searchlight, tide-gauge, and meteorological stations, etc.), switchboard rooms, and telephone and telautograph niches and booths for emplacements and stations, all protected in the best manner practicable; it will furnish circular benches around observing instruments and plotting boards, and to reduce the noise will furnish corrugated rubber floor cloth for the floors of stations and telephone booths; it will also furnish searchlights and the electric power current required for all fire-control purposes (except that derived from Signal Corps storage batteries installed to operate telautographs), together with electric lamps and other material for lighting all stations, etc.; it will also furnish and install all wiring, underground or overhead, for lighting and power.

2. The Signal Corps will supply all instruments for communication. This will include all kinds of telephones, telegraphs, telautographs, and megaphones which may from time to time be prescribed, with their primary and storage batteries, storage-battery switchboards, motor generators, boosters, and the necessary cables of all kinds required for operating and interconnecting them. It will also supply electrical clocks, time-interval bells, firing signals, zone signals, aeroscopes, field glasses, telescopes (other than battle, fire, and mine commander's telescopes), and meteorological instruments. It will furnish and install all submarine cables for communication, including the construction of cable terminals, but excluding cover for the terminals or the cable approaches. It will also furnish all cable for communication by overhead or underground lines and the necessary terminal boxes. In case of underground lines the cables will be placed in trenches or ducts by the Engineer Department. In case of overhead lines they will be installed by the Signal Corps. When practicable any pole lines which have been installed by the Engineer Department for light and power wires may, with the consent of that department, be utilized by the Signal Corps for any of these wires. It will supply each garrisoned Coast Artillery post having a standard fire-control installation with the following equipment: One electrical engineer's tool chest, one inspector's pocket kit, and one tool bag. To each Coast Artillery post equipped with a provisional fire-control installation it will supply a post tool chest.

3. The Ordnance Department will supply range finders, observation telescopes, plotting boards, deflection boards, range boards, wind component indicators, azimuth instruments, time-interval recorders, scale arms, range tables, prediction scales, set forward rulers, mine prediction rulers, predictors, range rods, time range boards, drawing instruments and materials, etc., prescribed for use in connection with the fire control and direction system for coast fortifications and for the control of mine fields.

4. The Quartermaster Corps will supply stationery, heating apparatus, oil lamps, and furniture (not including rubber floor cloth, nor circular benches for observers and plotters).

5. For the fortifications and their accessories the Engineer Department will supply and install all necessary electrical appliances and apparatus for furnishing light and power, including linoleum for dynamo rooms, switchboards and instruments attached thereto, and searchlight equipments, with the exception of the motors permanently attached to the gun and mortar carriages, and except where central electric plants have been installed which provide current for the post as well as the fortifications, in which case the necessary supplies, etc., will be furnished in accordance with the provisions of paragraph 1052, Army Regulations, 1913. The Engineer Department will also make repairs to the fortifications, including the ramps, gutters, etc., connected therewith. It will also, as funds permit, supply reserve lanterns for use in permanent seacoast batteries and fire-control stations in case of failure of electric current. For fortifications and buildings accessory thereto, constructed by the Engineer Department, that department will furnish and install all necessary interior water and sewer apparatus and fixtures, and will make the necessary connections with mains provided by the Quartermaster Corps when the distance to such mains is not greater than 100 feet measured from the exterior lines of the Engineer Department structures.

6. The Signal Corps will supply all the necessary lines and means of electrical communication, including telephones, dial and other telegraphs, wiring, all necessary electrical instruments not permanently attached to the switchboard, including portable ammeters and portable voltmeters, and such special instruments as may be directed to be supplied by the Secretary of War.

7. The Ordnance Department will furnish all motors to be attached to gun and mortar carriages and mechanical loading apparatus, including motor generators, switchboards, terminal boxes, resistances, flexible metallic conduits, dry-cell batteries, magneto-generators, conductors, connections, etc., required for the power, illumination, and firing circuits attached to carriages; will supply all bench and hand tools and appliances for engineer power plants and ordnance repair shops, including supplies for the latter; will furnish and install, in buildings provided by the Quartermaster Corps, such machines, tools, etc., as may be prescribed for ordnance repair shops; will make all necessary repairs to guns, carriages, instruments of the fire control and direction system furnished by it, including implements, accessories, tools, etc.; will furnish thermometers and hygrometers for use in connection with the ventilation of magazines, and stencils for all gun and mortar letters and figures for designating emplacements, etc. Clinometers and rests for each caliber and model of gun in service will be supplied by the nearest district armament officer of the Ordnance Department whenever needed by Artillery officers in complying with the requirements of General Orders, No. 65, Headquarters of the Army, Adjutant General's Office, 1901.

8. The Quartermaster Corps will furnish all fuel and engine supplies, such as waste, lubricating oils, oil lamps, brooms, brushes, coal-handling and fire tools and appliances, etc., necessary for the maintenance, operation, and preservation of all electric plants; for central plants which furnish current to the post as well as to the fortifications, it will, in addition, furnish all material and funds necessary for their repair and preservation (A. R. 1092, 1913). It will also furnish such materials as may be needed for the use of the battery mechanics, all grass-cutting tools, and all carpenter's tools. When under the provisions of paragraph 1501, Army Regulations, 1913, any seacoast post, or any part of it, has been turned over to and garrisoned by the Coast Artillery, all repairs to the post buildings, and to all plumbing, water supply, and sewer systems, roads, walks, and grounds will be made by the Quartermaster Corps, governed in this work by the provisions of paragraph 1500, Army Regulations, 1913. The Quartermaster Corps will furnish the water required for all purposes at seacoast fortifications, and will provide all necessary fire hydrants and all water and sewer mains. For all buildings constructed by the Quartermaster Corps that department will also furnish and install all necessary interior water and sewer apparatus and fixtures and will make the necessary connections with water and sewer mains.

9. Artillery district commanders will have prepared and forward through military channels for action of the Quartermaster General estimates, with plans and detailed information relative thereto, for water and sewer extensions required to make connections with fortifications and buildings accessory thereto constructed by the Engineer Department up to the point where, under paragraph 5 of this order, the Engineer Department mains and pipes are connected with those provided under paragraph 8.

2700. The following allowances of furniture for position finding stations at Coast Artillery posts is published for the information of all concerned, and will be supplied by the Quartermaster Corps upon requisition:

I. *Battle command:*

1. Battle commander's station—

- 1 chair for battle commander.
- 1 chair for communication officer.
- 1 chair for searchlight officer.
- 1 chair for each phone operator.
- 1 desk, with chair, for battle commander.

II. *Fire command:*

1. Primary station—

- 1 chair for fire commander.
- 1 chair for communication officer.
- 1 chair for each phone operator.
- 1 field desk.

Additional, when horizontal base is supplied fire commander:

1. Primary station—
 - (a) Observing room—
 - 1 chair for range officer.
 - 1 chair for each phone operator.
 - (b) Plotting room—
 - 1 chair for No. 3.
 - 1 chair for No. 5.
 - 1 chair for No. 6.
 - 1 chair for No. 7.
 - 1 table for deflection board.
2. Secondary station—
 - 1 chair for phone operator.

The same furniture or so much of it as may be necessary will be furnished for mine stations.

III. Gun battery:

1. Battery commander's station—
 - 1 chair for battery commander.
 - 1 chair for each phone operator.
2. Primary station—
 - (a) Observing room—
 - 1 chair for range officer.
 - 1 chair for each phone operator.
 - 1 field desk.
 - (b) Plotting room—
 - 1 chair for No. 3.
 - 1 chair for No. 5.
 - 1 chair for No. 6.
 - 1 chair for No. 7.
 - 1 table for deflection board.
3. Secondary station—
 - 1 chair for phone operator.

IV. Mortar battery:

1. Battery commander's station—
 - 1 chair for battery commander.
 - 1 chair for phone operator.
2. Primary station—
 - (a) Observing room—
 - 1 chair for range officer.
 - 1 chair for phone operator.
 - (b) Plotting room—
 - 1 chair for No. 3.
 - 1 chair for No. 4.
 - 1 chair for No. 5.
 - 1 table for mortar deflection board.
 - 1 field desk.
3. Secondary station—
 - 1 chair for phone operator.
4. Emplacement booth—
 - 1 chair for phone operator.
 - 1 chair for indicator operator.

V. Meteorological station:

- 1 chair for meteorological station.

(G. O. 45, W. D., 1906.)

2701. It is hereby ordered that all Portland cement that may hereafter be purchased by any department, bureau, office, or independent establishment of the Government, or that may be used in construction work connected with any of the aforesaid branches of the Government service, shall conform in every respect to the specifications for Portland cement adopted by the departmental conference at the meeting held at the Bureau of Standards on February 13, 1912, and approved by the heads of the several departments (to be known as the United States Government Specifications for Portland Cement): *Provided, however*, That such specifications may be modified from time to time by a departmental conference, with the approval of the heads of the several departments. (Ex. order, Apr. 30, 1912.)

2702. Crematories will be operated in the most economical manner possible, and the greatest care will be exercised to see that the grate bars are not burned out or the stack damaged by excessive feeding.

The crematory should not be overcrowded on account of having a large amount of matter to destroy. It should be operated in accordance with the amount of material it is intended to consume per hour, and should not be forced beyond this amount.

REQUISITIONS FOR MISCELLANEOUS SUPPLIES.

2703. The issue of stationery for all military purposes shall be made on requisition approved by the commanding officer and receipted by the officer to whom the issue is made. The material to be issued shall consist of typewriter supplies, writing and blotting paper, pads, pens, penholders, ink, mucilage, sealing wax, office tape, envelopes, and lead pencils. Officers approving requisitions will enforce economy in the use of stationery. But one issue a quarter will be made to officers not drawing for an office. (A. R. 1062, 1913, as changed by C. A. R. 28, 1915.)

2704. The Quartermaster Corps will furnish upon requisition of officers in charge of general prisoners such quantities of plain letter paper, envelopes, and postage stamps as may be required for the use of prisoners, who will, except in urgent cases, be permitted to write to their friends but once each month. Applications for clemency will be treated as official mail matter.

The paper, envelopes, and postage stamps will be expended upon the certificate of the officer in charge, approved by the post commander. (Dec. Sec. War, Apr. 12, 1901.) (G. O. 55, A. G. O., 1895; Cir. 13, A. G. O., 1901.)

2705. A general officer commanding a post may authorize regimental or separate battalion commanders to approve requisitions for such amount of stationery as the post commander may prescribe. Within the meaning of this paragraph a coast-defense command is to be regarded as a military post. (A. R. 203, 1913.)

2706. Loss through breakage of china and glassware, not due to carelessness, may be replaced at public expense on proper requisition, provided it does not exceed 20 per cent per annum, or 5 per cent per quarter, of the total value of china and glassware to which the men is entitled (value to be determined by the prices given in the annual price list), and the articles so replaced will be destroyed and dropped from property accounts in the manner prescribed in paragraph 1176, Army Regulations, 1913. Any excess of breakage will be replaced only under extraordinary circumstances, or when values have been charged as herein provided, and requisitions calling for such excess must show clearly the circumstances or the fact that charge has been made. (A. B. 1178, 1913.)

Q. M. C. Form 166, "Requisition for tableware and kitchen utensils," should be used by organizations and submitted to quartermaster at post.

The quarterly consolidated requisition for tableware and kitchen utensils will be submitted by the quartermaster on Q. M. C. Form 160, based on quantities required to meet the value of the 5 per cent allowance for breakage and to replace articles charged to enlisted men and those acted upon by a surveying officer.

2707. In making requisition upon the quartermaster for stationery provided under paragraph 331, Army Regulations, 1913, for post schools, and that, under paragraphs 1100 and 1062-1065, Army Regulations, 1913, Q. M. C. Form 204 will be used.

Issues on these forms will be consolidated monthly on Q. M. C. Form 203, upon which, in column "Application" it will be stated that the amount of stationery for which credit is taken has actually been issued on approved requisitions which are attached to the duplicate or retained Q. M. C. Form 208.

2708. Penalty envelopes for disbursing officers of the State militia are supplied from the New York depot without charge, upon request approved by the Chief, Division Militia Affairs.

Stationery for officers on duty as inspector-instructors of militia is supplied upon requisition, Q. M. C. Form 204, approved by the Chief, Division Militia Affairs, the articles supplied being limited to those specified in paragraph 1062, Army Regulations, 1913.

Stationery for retired officers is supplied as authorized by paragraph 1044, Army Regulations, 1913, on requisition, Q. M. C. Form 204, and is supplied by the department quartermaster of the department in which located, except in case of the Eastern Department, which supply is made from the New York depot.

Stationery and supplies for military attachés are furnished upon requisition approved by the Chief, War College Division. These articles are supplied from the Washington depot and are shipped to the military attachés in the State Department mail pouch. The articles are supplied from stock or by purchase.

2709. Quantities of vinegar and rock salt, not exceeding authorized allowance thereof, will be required for and issues thereof made on "Request for forage" (Q. M. C. Form 218).

2710. Requisitions for public animals must be submitted on Q. M. C. Form 162, "Special requisition for public animals," and be forwarded in triplicate to the Quartermaster General through military channels. The purpose for which riding horses, draft horses, and mules are required must be stated under the head of "Remarks."

2711. Under normal peace conditions the total number of horses actually required as remounts for the Army should not exceed 10 per cent of the maximum authorized allowance of horses for each organization. Requisitions for horses for the Cavalry and Field Artillery, riding horses for the mounted orderlies of the Infantry, Engineers, members of the Hospital Corps required to be mounted, the Signal Corps, schools and staff colleges, and Indian scouts will not exceed in any one fiscal year 10 per cent of the maximum authorized allowance of horses for the organizations for which they are intended, except when specially authorized by the Secretary of War. (G. O. 188, W. D., 1910.)

2712. So far as practicable, horses will be furnished from the remount depots. Should this source of supply not be sufficient, the remainder will be supplied by purchase. Requisitions for horses should be submitted annually and forwarded through regular channels in time to reach the Quartermaster General on or before March 1 of each year. Issues of horses from remount depots will be made as soon as practicable after the receipt of requisitions. (G. O. 188, W. D., 1910.)

2713. Veterinary instruments, books, medicines, and supplies for the treatment of public animals and authorized private horses of mounted officers are furnished by the Quartermaster Corps. The supply table furnished by the Quartermaster Corps gives a list of the articles supplied. Requisitions will be limited to actual necessities. A special estimate for articles not in the table, with an explanation of the nature of the emergency or cases rendering it necessary, will be forwarded, through the regular channel, for the action of the Quartermaster General. (A. R. 1074, 1913.)

2714. The proceedings of the board of officers convened at Fort Riley, Kans., for the purpose of revising the veterinary supply table, as published in General Orders, No. 20, War Department, February 26, 1902, having been submitted to the Secretary of War, he directs that the following instructions and veterinary supply table be adopted and published for the information and guidance of all concerned:

1. In accordance with the recommendations of the board, the money allowance for each animal a quarter for the purchase of veterinary supplies is fixed at not to exceed the following:

(a) Twenty-five cents for each animal a quarter for all posts and stations within the continental limits of the United States.

(b) Thirty cents for each animal a quarter for all posts and stations in tropical climates outside the United States.

2. The money allowance thus fixed for each animal a quarter will include such drugs and dressings not specified in the list of veterinary medicines and dressings enumerated herein, as may be required in special cases at posts where veterinarians of Cavalry, Field Artillery, or of the Quartermaster Corps are stationed.

3. A supply of the veterinary medicines, dressings, and equipment, listed herein, just sufficient for the needs of a command, is much more desirable than an accumulation of a large stock, likely to deteriorate by age. Requisitions should, therefore, be prepared with great care, and only such quantities of drugs and dressings asked for as may be required for a safe working stock within the money value fixed. Issues should be controlled by the actual necessities of each command. Hypodermic tablets will be issued only for use of veterinarians.

4. In the preparation of the regular quarterly estimates the quartermaster and veterinarian will be governed, in the money allowance, by the total number of animals entitled to veterinary treatment, and the current price list of drugs and dressings in the supply table, furnished by the Quartermaster Corps, it being understood that the money allowance for each animal a quarter is to cover all veterinary supplies, special drugs, and dressings that are called for.

5. The veterinary instruments and dispensary equipment for veterinary hospitals will be issued on memorandum receipts to veterinary hospitals or to veterinarians of Cavalry, Field Artillery, or the Quartermaster Corps, who are stationed at posts and remount stations having no veterinary hospitals, but having sufficient facilities for the proper care of such instruments and equipment. At the smaller posts use will be made of the field equipment of veterinary instruments in the hands of troops of Cavalry and batteries of Field Artillery. In case of epidemic or any emergency arising at posts where no veterinarian is present, instruments and supplies from neighboring posts will be utilized by veterinarians detailed for temporary duty where the emergency exists, in order to avoid the accumulation of expensive instruments and supplies at small posts. At posts not provided with veterinarians, estimates for veterinary supplies will be confined to such articles as may be safely intrusted to nonprofessional hands.

6. The veterinary supplies listed herein will be supplied by the Quartermaster Corps. Designated depots of supply will not carry a large stock of veterinary medicines, but such quantities will be contracted for, for delivery at such time and at such places as may be directed by the depot quartermaster.

7. Veterinary medicines and dressings:

(a) *Medicines—*

Acetanilid.
Acid, arsenious.
Acid, boracic.
Acid, carbolic.
Acid, salicylic.
Acid, tannic.
Alcohol.
Aloes, Barbados.
Alum.
Ammonia, aromatic spirits, in glass-stoppered bottles.
Aqua ammonia, solution of, in glass-stoppered bottles.
Belladonna, fluid extract of.
Camphor, gum.
Cannabis Americana, fluid extract of.
Cantharides, powdered.
Charcoal.
Chloride of ammonia, granulated, in glass-stoppered bottles.
Chloroform.
Creolin.
Chloro Naphtholeum or Kresol.
Collodion.

Cosmoline.
Digitals, fluid extract of.
Ether, nitrous spirits, in glass-stoppered bottles.
Ether, sulphuric.
Flaxseed meal (hermetically sealed for use in Tropics).
Formalin, for use in Tropics.
Gentian, powdered.
Gentian, fluid extract of.
Ginger.
Glycerine.
Iodine crystals.
Iodoform.
Iron, sulphate of, desiccated.
Iron, tincture, chloride of.
Lead, acetate of.
Lime, chloride of, for use in the United States only.
Liquor cresoles.
Lunar caustic.
Mercury, bichloride of (corrosive sublimate), in tablets.
Mercury, biniodide.

(a) *Medicines—Continued.*

Mercury, mild, chloride of (calomel).
 Nux vomica, fluid extract of.
 Nux vomica, powdered.
 Oil, flseed (raw).
 Oil, olive.
 Oil, turpentine.
 Opium, tincture of.
 Potassium, arsenate, tablets, for making
 Fowler's solution.
 Potassium, bromide.

Potassium, iodide.
 Potassium, nitrate.
 Potassium, permanganate
 Quinine, sulphate of.
 Sodium, bicarbonate.
 Sulphur.
 Tar, pine.
 Witch-hazel, distilled.
 Zinc, sulphate of.
 Zinc, oxide of.

(b) *Hypodermic tablets.*—To be in hermetically sealed tubes with five tablets in each tube and tubes to be of uniform small size:

Arcoline, hydrobromide, in $\frac{1}{4}$ -grain
 tablets.
 Atropine, sulphate, in $\frac{1}{4}$ -grain tablets.
 Cocaine, murate of, in $\frac{1}{4}$ -grain tablets.

Eserine, sulphate, in 1-grain tablets.
 Morphine, sulphate, in 2-grain tablets.
 Pilocarpine, murate, in 1-grain tablets.
 Strychnine, sulphate, in $\frac{1}{4}$ -grain tablets.

(c) *Dressings—*

Absorbent cotton (surgical), $\frac{1}{2}$ -pound
 packages.

Antiseptic gauze, carbolated, carton pack-
 ages (5-yard packages).

(d) *Bandages—*

Flannel, red, heavy, 4 to 4 $\frac{1}{2}$ inches wide,
 4 to 5 yards long.
 Flannel, unstained, 4 inches wide, 4 yards
 long, heavy.
 Cotton, white, 4 inches wide, 4 yards long.
 Oakum, 1-pound packages.

Rubber tubing, $\frac{1}{2}$ inch inside diameter.
 Silk for ligatures, ordinary size (braided).
 Silk for ligatures, heavy size (braided).
 Soap, castile.
 Sponges, surgeon's only, extra heavy.

8. Instruments and dispensary equipment for veterinary hospitals:

Belling gum.
 Bone chisel, medium.
 Bone chisel, small.
 Bone gouge, heavy.
 Case, dental.
 Case, eye operating.
 Case, hypodermic, with slip needles.
 Case, intravenous, same as above.
 Case, post-mortem, in canvas roll.
 Case, surgical.
 Casting harness, with side ropes.
 Catheter, male, with stylet.
 Chloroform dropper.
 Ecraseur.
 Floats, dental, angular and straight, with
 handle.
 Forceps, artery.
 Forceps, ball.
 Forceps, bone.
 Forceps, dressing, with catch, straight
 and long.
 Forceps, uterine, curved and long.
 Forceps, wolf tooth.
 Home, oil.
 Hoof tester.

Hoof knife, three detachable blades, in
 leather roll.
 Mallet, rawhide, large.
 Needle holder.
 Neurectomy hook.
 Operating hood.
 Ophthalmoscope.
 Powder blower.
 Razor.
 Rectal injection pump, in canvas roll.
 Reflector, with head band, 4-inch.
 Retractors.
 Rubber gloves.
 Scissors, 6-inch, heavy, curved.
 Shears, heavy, office, 12-inch.
 Sling, suspending, complete.
 Speculum, bilateral, mouth.
 Speculum, eye.
 Stomach tube, with stylet.
 Syringe, 2-ounce, hard metal.
 Syringe, 1-ounce, hard rubber.
 Tourniquet.
 Tracheotomy tube.
 Trephine.
 Trocar and cannula, horse.

9. Expendable articles:

Medicine droppers.
 Needles, suture, curved and half curved
 assorted sizes.

Thermometer, clinical.
 Extra blades for dental floats.

10. Dispensary equipment:

Basins, granite, 1-quart, flat bottom.
 Basins, granite, 2-quart, flat bottom.
 Bandage roller.
 Funnel, small size, enamel ware.
 Funnel, medium size, enamel ware.
 Graduate glass, 10 c. c.
 Graduate glass, 2-ounce.
 Graduate glass, 8-ounce.

Labels, gum.
 Mortar and pestle, wedgewood, 3 $\frac{1}{2}$ inches
 inside diameter.
 Pill tile, 12 inches by 12 inches.
 Scales and weights.
 Scales, prescription.
 Spatula.

11. The veterinarian's field equipment:

(a) *Veterinarians' field chests*.—Each set to consist of 5 boxes, 1 set to be supplied to each veterinarian of Cavalry and Field Artillery.

Of the 2 large chests of the side packs one will be supplied with 10 empty bottles, 14 or 16 ounces, height not to exceed 7½ inches; the other containing 18 empty round jars with screw tops, 2½ inches high by 2½ inches in diameter. These 2 chests with the other 3 chests (to be supplied empty) to contain the veterinarian's field supplies.

(b) *Instruments and appliances for field chests*—

- | | |
|---------------------------------------|------------------------------|
| 1 casting harness. | 1 graduate glass. |
| 1 catheter. | 1 hoof knife set, in roll. |
| 1 clipper, hand. | 1 stomach tube, with stylet. |
| 1 drenching bottle, rubber. | 1 syringe, metal, 2-ounce. |
| 1 float, tooth, straight and angular. | 1 tray, enameled, 10-inch. |

(c) *Veterinarian's saddle bag*, to contain the following:

- | | |
|--|--|
| 1 hypodermic syringe. | 1 bistoury, sharp pointed. |
| 1 hypodermic case. | 1 tenaculum. |
| 1 tray, tin (to be filled with sponge or gauze, when packed). | 1 probe, silver, jointed, 2 sections. |
| 1 case, surgical, small, vest pocket size, to contain the following: | 1 director, grooved. |
| 1 scalpel. | 2 forceps, artery, with catch. |
| 1 bistoury, probe pointed. | 6 needles, suture, curved and half curved, assorted sizes. |
| | 1 scissors, curved or flat. |

(d) The above pack outfit complete with the veterinary field chests, veterinary saddle bags, and veterinary instruments and appliances, pertaining to both, is designated as *The Veterinarian's Field Equipment* and will be considered and carried on returns as regimental property.

12. Field equipment for farriers and emergency equipment for horsehoers:

(a) *Farrier's field equipment*—

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|---|--|
| 1 basin, granite, 1-quart. | 1 farrier's instrument pocket case, in strong canvas cover, folding. |
| 4 bottles, pint: | 1 graduate glass, 2-ounce. |
| 1 for colic drench. | 1 syringe, metal, 4-ounce. |
| 1 for restorative in heat exhaustion. | (Stiff metal handles on all instruments in all pocket cases.) |
| 1 for antiseptic wash. | |
| 1 with detachable rubber neck for drenching bottle. | |

(b) *Horsehoer's emergency equipment*—

- | | |
|-----------------------------|-------------------------------------|
| 1 shoeing hammer. | 1 rasp. |
| 1 pincers. | Horseshoe nails. |
| 1 hoof knife. | ½ pound oakum. |
| 1 jointed horseshoe, No. 2. | 1 4-ounce bottle creolin or kresol. |

(G. O. 115, W. D., 1915.)

13. Standard veterinary textbooks:

One set as library of reference to each post veterinary hospital and to veterinarians of Cavalry, Artillery, and the Quartermaster Corps at posts where no veterinary hospital exists.

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|--|--|
| United States Dispensatory. | Bacteriology, Abbott. |
| Anatomy, Sisson. | Meat Inspection. |
| Manual of Veterinary Physiology. | Feeds and Feed, Henry. |
| Manual of Veterinary Hygiene. | The Army Horse in Accident and Disease. |
| Veterinary Materia Medica, Winslow. | The Army Horsehoer. |
| Pathology, Moore. | Journal, American Veterinary Review. |
| Veterinary Medicine, 5 volumes, Law. | Special Pathology and Therapeutics, of the Diseases of Domestic Animals, Hutyra and Marek, 2 volumes, authorized American edition, Chicago, 1912-13. |
| Surgery, Moellers. | Journal of Tropical Veterinary Science. |
| Exterior of the Horse, Goubeaux and Barrier. | |
| Episootic Lymphangitis, Fallin. | |
| Pathology, Kinsley. | |

(G. O. 115, W. D., 1911; Bull. 9, W. D., 1913, and G. O. 23, W. D., 1915.)

2715. Extension side boards for escort wagons will be furnished on requisition submitted to Jeffersonville Depot at a cost of \$7.42 per set and are a Class A supply. (Letter 238738, Q. M. G. O., 1910.)

2716. Post exchange equipment includes furniture, such as tables and chairs of the usual character supplied by the Quartermaster Corps for barracks of enlisted men; window shades; an office desk, not to exceed in value \$30; the necessary serviceable but inexpensive clocks, not to exceed in value \$5 each. The purchase of games, fancy furniture for stage settings, etc., will not be made from public funds appropriated by Congress, according to a policy laid down by the Secretary of War.

These articles, as well as gymnastic apparatus and bowling-alley equipment, are authorized, when necessary, upon approved requisitions in a similar manner as other requisitions for new installations, and are chargeable to the appropriation "Military post exchanges."

Repairs to the above articles are included in the annual estimates of March 1 of each year, and funds for the purpose are included with other amounts authorized at that time.

2717. Curtain poles are usually included in the general specifications for the construction of buildings, where required, but occasionally requisitions are submitted for them.

2718. Screens, storm vestibules, and storm sash, when deemed necessary, are authorized upon approved requisitions within the funds available. These are contracted for under specifications prepared in the office of the Quartermaster General.

Weather stripping is frequently authorized on approved requisitions, where the climate is severe, and the buildings are exposed.

2719. Window shades are supplied on approved requisitions for officers' quarters, noncommissioned officers' quarters, hospitals, post exchanges, and barracks.

The policy of the Quartermaster Corps is to furnish window shades for barracks only under certain conditions, where the proximity of quarters occupied by married officers and noncommissioned officers makes the installation of these shades a necessity in order to screen the occupants of the barracks from the sight of families living in the adjacent quarters.

2720. Refrigerators are provided in four sizes: (a) Battery size for messes of over 100 men also for post exchanges; (b) company size for messes of less than 100 men; (c) officers' size for officers' quarters and small messes; (d) noncommissioned officers' size for noncommissioned officers' quarters.

In accordance with General Order 81, War Department, 1905, refrigerators are branded with the post number of the building in which they are installed, and should not be removed therefrom without authority of the department commander.

The cost of refrigerators is chargeable to the appropriation "Barracks and quarters," except when required for post exchanges, when cost is chargeable to the appropriation "Military post exchanges."

Refrigerators are issued from stock upon approved requisitions, setting forth fully the necessity therefor.

2721. The supply of metal wall lockers is provided for in the appropriation "Barracks and quarters." These lockers are held in storage at the Pittsburgh storage and supply depot, and issued upon proper requisitions therefor.

2722. Mineral oil or some other cheap and equally efficient agent for the destruction of mosquitoes and their larvae will be furnished by the Quartermaster Corps upon the usual special requisition, the necessity for the issue to be certified to by the post or camp surgeon and the oil or other agent to be applied under his personal supervision. (Cir. 23, A. G. O., 1901.)

2723. Clocks and their repairs needed at posts will be secured by requisition on the quartermaster Corps. (General decision, letter Feb. 26, 89-968, A. G. O., 1899; Cir. 2, A. G. O., 1890.)

2724. Blank forms will be furnished to quartermasters on periodical requisitions sent directly to the Quartermaster General. Officers at posts will obtain them from the post quartermaster. (A. R. 1263, 1913.)

2725. Only such quantities of record books, books of instruction, and blank forms will hereafter be called for as the actual needs of the public service require, and officers must give their personal attention to the proper care and use of books and blanks furnished them.

In making requisitions the quantity on hand will be deducted from the quantity required as in the case of other public property, and the periods for which supplies are desired will be stated, which should not exceed six months and for recruiting purposes not for more than three months. (Cir. 6, W. D., 1902.)

2726. In making requisitions for blank forms pertaining to the Quartermaster Corps, only those used by the post or station concerned will be called for. Requisitions will cover a six months' supply for each garrisoned post, station, and depot of the Quartermaster Corps, and will be submitted on Q. M. C. Form 100 (one copy only) direct to the Quartermaster General of the Army on or about May 15 and November 15 of each year for all forms, except transportation requests and copies. Requisitions for these forms will be made on the depot quartermaster at Washington, D. C., St. Louis, Mo., and San Francisco, Cal.

Transportation voucher forms are supplied to transportation companies direct by the Public Printer upon their requisition. When troops are in the field requisition will be made upon the nearest base or other depot of the Quartermaster Corps.

In general the stock on hand will be used up before beginning the use of later forms, but for leases and other contracts only the latest forms will be used, and any on hand bearing an earlier date of authorization or revision will be destroyed.

Each requisition should show the number of the form, quantity of each form used during the period, quantity actually on hand at time requisition is made, and quantity required for the period covered by the requisition. All blank forms must be counted on arrival at post, station, or depot, and record made of quantity received.

The quartermaster at a garrisoned post should be the source of supply for all organizations at the post and at posts designated as "subposts" thereof requiring blank forms of the Quartermaster Corps, except such blank forms as pertain strictly to company, troop, or battery records, such as delinquency record, company council book, and individual property responsibility (individual receipt form). Requests for these forms will be submitted direct by organization commanders to the Quartermaster General.

Special requisitions for blank forms should be limited to the fewest possible. Extraordinary calls for any blank forms must be explained.

Such of the forms enumerated in Appendix 1 as are used in the Philippines will be supplied by the Quartermaster General upon requisition. Only forms that are local to the Philippines will be printed there.

2727. The quartermaster will furnish on approved requisition to commanding officers of organizations and detachments the necessary authorized articles of cooking apparatus, the issues to be made on memorandum receipts. (A. R. 1252, 1913.)

2728. Coffins and caskets, metallic lined, with shipping cases, are kept in stock at the depots of the Quartermaster Corps

Coffins will be required for and used for purposes of interment at posts when the services of local undertakers can not be obtained.

Caskets, metallic lined, with shipping cases, will be required for and used for the transportation of remains of officers and soldiers who die while on the active list, and civilian employees of the Army in the employ of the War Department who die abroad, in Alaska, in the Canal Zone, or on Army transports, or who die while on duty in the field or at military posts within the limits of the United States, when the services of local undertakers can not be obtained.

STORAGE AND STOREHOUSES.

2729. The Quartermaster Corps provides storehouses and other means of protection for the preservation of stores supplied for the Army by other departments. (A. R. 1001, 1913.)

2730. The Secretary of War shall fix and make reasonable allowances for the store rent and storage necessary for the safe-keeping of all military stores and supplies. (Sec. 219, R. S.)

2731. The officer in permanent or temporary command of a post or station will take care that all storehouses are properly guarded, that only reliable agents are employed, and only trustworthy enlisted men are detailed for duty in them or in connection with property. (A. R. 668, 1913.)

2732. Quartermaster supplies and property in store will consist of all serviceable property not in use and not covered by memorandum receipts, and all unserviceable property. Whatever be the character of these supplies they will be orderly and conveniently arranged in the storehouses or other places of storage designated for their care and protection. So far as practicable the serviceable supplies should be left in the original packages in which they are received. (A. R. 668, 1913.) Supplies which have been removed from the original packages, herein designated as loose supplies, will be carefully and properly arranged, in the order of the property account so far as practicable, in bins, on shelves, or other suitable place provided for the purpose. (A. R. 669, 674, 1913.)

Where the loose supplies are in excess of requirements to meet current issues the excess quantities should be properly packed in suitable boxes, cases, etc., under the direct supervision of the quartermaster or his assistant, who should verify the count. These packages to be sealed and their contents certified to by the quartermaster. They may then be classed as original packages, the contents being indicated on the outside of the box or case.

With a view to knowing at all times the quantity, kind, and size of supplies on hand in original packages a detailed record of each package and of its contents will be kept in a suitable blank book.

Having a complete and accurate account of the supplies and property on memorandum receipt, and of that in original packages, there remains to be verified, when an inventory is taken, only the loose supplies and unserviceable property.

2733. Coal oil, gunpowder, quicklime, or other articles of like dangerous nature will not be kept in or near storehouses containing other public property. (A. R. 1199, 1913.)

2734. As a precautionary measure to prevent fires caused by leakage of gasoline, the following instructions should be carefully observed:

Gasoline being an extremely volatile substance, when exposed to the air, even at ordinary temperatures, gives off a most inflammable vapor, and therefore requires special care in storage and handling. Gasoline vapor is heavier than the atmosphere and settles to the floor or ground level, where a spark or flame will cause an explosion and a fire. It should be stored so as to be thoroughly ventilated, the ventilation, however, to be arranged in such a manner that sparks can not be blown through the ventilators. No light with a flame should be taken in nor match or other fire lighted near the building used for storage.

Gasoline must not be stored in leaky cans, and upon the receipt of cans of gasoline they should be carefully examined, and in every case where leaks are found the gasoline should be transferred to a tight can before being taken to the storehouse. The safest storage for this material is in steel tanks buried in the ground and equipped with proper pumps so that the gasoline can be pumped into the reservoir of the apparatus in which it is to be used or into tight carrying cans. Where the quantities handled are large enough to warrant the expense, steps should be taken to provide such storage tanks. It is understood that such storage is impracticable where the gasoline is kept temporarily for distribution to distant posts, and in such cases the foregoing instructions in regard to leaks, ventilation, fires, and lights will be strictly followed.

In addition, danger signs should be posted on all buildings in which such material is stored, and all officers responsible for this material should be held to strict accountability that these instructions are carried out.

2735. With a view to minimizing the danger of spontaneous combustion and preventing deterioration, the following suggestions are made as to the best method of storing oilskin clothing.

Such garments will deteriorate much more rapidly if kept confined. They should, therefore, be unpacked upon receipt at the storehouse and hung up so that the air may circulate about them. If the necessary space is not available, an inexpensive closet or small room inclosed with suitable wire netting of large mesh should be provided and they should be hung therein. They should also, when not in use, be kept out of the sunshine and wet, a cool, dry place being the most suitable for caring for them.

While it is not intended that the carrying out of the foregoing instructions should be obligatory, yet the experience of the Quartermaster Corps with reference to such articles has demonstrated that there is not only danger of spontaneous combustion, but under certain conditions they are liable to stick together and thus become unserviceable. With a view to preventing such conditions, investigation has been made, resulting in the foregoing data, which is based on several years' experience in handling these garments.

Such articles as oily rags, or cotton waste soaked in oil, should not be kept in a storehouse, as they are very liable to spontaneous combustion. Oxidation proceeds slowly for some time until the heat evolved raises the mass to the temperature of ignition.

2736. For the proper storage of 25,000 complete garrison rations a room 20 by 50 feet is required, or, say, 1,000 square feet of floor space. This contemplates the storing of baking powder and spices on shelves built over the vinegar or sirup barrels. Four shelves, 20 inches apart each 12 by 1½ feet, are required. Maximum height of stores, 9 feet. The meat ration is supposed to be bacon, and the vegetable ration 70 per cent potatoes and 30 per cent canned tomatoes. Omitting the fresh vegetables, a room 20 by 40 feet, or 800 square feet of floor space, would be required.

2737. If stored flat, 1 ton of frozen beef requires 100 cubic feet of space and 1 ton of mutton 120 cubic feet. If stored hanging, the same quantity of beef requires 180 cubic feet, and of mutton, 200 cubic feet.

2738. When practicable, each kind of subsistence stores will be placed by itself, the packages arranged so as to allow the air to circulate among them, and to permit the kind, quantity, and age (date of purchase) of each lot to be readily ascertained.

2739. Small articles, such as brushes, combs, pencils, pins, towels, etc., removed from original packages, should be placed at once under lock and key and kept in suitable receptacles, where they will be secure from loss and from dust and other cause of deterioration.

2740. Old newspapers, placed between sacks of flour, furnish to mice a desirable material for nest building, and the flour will be left untouched.

2741. The window openings of subsistence storehouses should be provided with iron bars and shutters. In hot weather the sun should be excluded, and at night the sashes and shutters should be opened for ventilation, wire screens or a curtain of bagging or other suitable material being fastened in the window openings to keep out flies. Neatness should be observed everywhere, especially in salesrooms.

2742. The keys of storerooms or chests will not be intrusted to enlisted men or civilians without great vigilance on the part of the accountable officer and a resort to every reasonable precaution, including frequent personal inspections, to prevent loss or damage. (A. R. 674, 1913.)

2743. Vegetables should not be stored in cellars under subsistence storehouses. Such articles as coffee, tea, sugars, flour, etc., are injured by the emanations from decaying vegetables. Vegetables should therefore be stored in root houses—structures apart from the storehouses—constructed in the earth or on the surface.

2744. The best storage for apples and potatoes, and for vegetables generally, is a well ventilated, dry cellar, kept at a temperature between 30° and 45°. Other methods of storing potatoes in winter are: In tent-shaped houses, ventilated at the top, and covered with earth from 6 to 12 inches deep; packing in shallow pits in the ground between layers of straw or cornstalks, a layer of straw or cornstalks on top, covered with earth, a hole being left in the top for ventilation, and packing in dry sand in cellars.

Apples and potatoes are also stored in specially constructed barns, made as nearly airtight as possible, fitted with crates or bins, and supplied with heating apparatus for maintaining an even temperature.

Apples keep better if, before storing, they are put in piles out of doors and allowed to sweat.

Apples are not rendered unfit for use by freezing, if allowed to thaw out gradually.

Potatoes should not be left in the sun after being dug, as the heating induces sweating and decay.

Celery is stored in an unfloored, inclosed, well-ventilated shed, the earth is well wetted, and the celery packed in an upright position, with narrow lanes, about 2 feet apart, for ventilation. The temperature should be kept as near 32° as possible; a temperature of 60° to 65° injures it.

Young fruit trees, flowering shrubs, and plants are injured by temperatures below 36°. They are stored in cellars packed in straw, and generally shipped in the same manner as potatoes as regards packing.

Where fruits, vegetables, etc., are kept in cold storage, the following temperatures are considered most favorable, viz: For apples, apricots, berries, buckwheat flour, oatmeal, corn meal, cider, cheese, cranberries, onions, dried or salted fish, furs, and woollens, 34° to 36°; for sauerkraut, brined meats, lard, maple sirup, dried fruits, dried corn, peas, beans, etc., 40° to 44°.

The storeroom containing bacon should have double doors, the inner one of iron (grates) and the outer one of solid wood, which latter, during clear and warm weather, should be opened after sunset and closed before sunrise, to admit the cool air at night and keep out the heated air by day. If bacon is in a cellar where it is not convenient to arrange it as described above, the windows should be provided with open grates and closed shutters, and, as far as possible, managed as prescribed for double doors, taking special care to have the cellar dry and well ventilated.

The invention of the bacon crate, and its adoption as a standard package for bacon, have, however, led to a new, simple, and efficient method of storage. The crate, being a ventilated package (a wooden box with slatted sides, top, and bottom), in addition to fulfilling the ordinary requirements of a package for handling and transporting bacon, is also well adapted to preserving it; and, therefore, bacon packed in crates should not, as a rule, be removed therefrom until it is issued. The crates of bacon, as put up by the packer, should be stored in a cool, dry place in tiers, with passageways between them, in such a manner as to allow as free a circulation of air as possible among, around, and through them.

Upon receipt, at a military post, of hams and breakfast bacon, the quartermaster will cause those articles to be removed from their original containers and hung in a cool, dry place, admitting of a free circulation of air. The room in which the articles are hung should be darkened and windows screened to exclude flies.

Beans, hominy, and other large-grained articles are easily kept by storing in dry places, in good packages, with frequent rolling or repiling.

The best rule to prevent spoiling of farinaceous goods is to keep them in well-ventilated, dry places, and to move them frequently to change the exposure of the packages.

Pork should, if possible, be stored in cellars, and if no cellars are available, on the first floor of the building. It should not be stored more than two tiers high. If there is plenty of floor space tiering should not be resorted to, as when thus stored it is not easy to "roll" it. The temperature of the storeroom, to prevent the pork from freezing, should not be lower than 36° F.

To "roll pork" means to roll the barrels containing pork, on their skids, through a distance equal to one-half the circumference of a barrel, and thereby reverse the position of the barrels and the pork with reference to the brine.

Salt beef is packed in barrels. The same care as is required in storage, etc., of salt pork should be taken in the storage, etc., of salt beef. It should be rolled frequently and never exposed to the sun.

Roasted coffee is very susceptible to damage by absorbing odors from other articles, and raw coffees liable to damage in the same way.

Coffee requires dry, well-ventilated storage; and, as it readily absorbs foreign odors, it should not be stored near such articles as pepper, tobacco, etc.

Canned green corn keeps best in dry storage of equable moderate temperature.

Corn meal should be stored on skids, in a dry, well-ventilated storehouse.

Flour keeps best in cool, dry, and well-ventilated storage. In summer it should not be stored in either a cellar or a garret, but in a room, preferably in the second or third story, where there is a full and free circulation of air. It keeps best in a moderate, equable temperature, and should not be exposed to a freezing temperature, nor to an intense summer heat or equivalent artificial heat, for any great length of time. It should not be stored with grain or other articles which are liable to heat. It is peculiarly sensitive to exhalations from other substances, and, therefore, should not be stored in the same room with sour liquids, vegetables, fish, or any other articles that emit unsavory or noxious exhalations, nor in close proximity to kerosene, coffee, or tobacco.

When hard bread is packed in the ordinary way, i. e., in wooden boxes, it should be stored in a dry place and issued before it is one year old.

Hominy should be stored in a cool, dry place. It is likely to become weevily in summer, and musty in moist, warm weather.

Lard should be kept in cold storage, where it will keep indefinitely. If subjected to heat sufficient to melt it, while in storage, it will become rancid; and it should be remembered that this is one of the marked characteristics of pure lard.

Mackerel should be stored in a cool, damp place (the basement of a building is the most suitable place) and kept well brined, as they soon become discolored, "rusty," and impaired in quality if the brine leaks out and leaves them dry.

Matches should be stored in a dry place, either on the first floor or in the upper stories, but never in the basement or any room under ground, as they are very susceptible to injury by dampness.

Oatmeal should be stored in a cool, dry place, not near articles that emit odors.

Onions are shipped in crates, ventilated barrels, or sacks. They should not be allowed to remain in sacks after receipt at destination, but should be emptied out of the sacks and spread as thinly as possible in a cool dry place. The best method of keeping onions is to place them, by hand, only one deep, on narrow-slatted shelves, arranged one above the other, at convenient distances apart. They are of an easily perishable nature and require the best of care while in storage to prevent great loss.

Potatoes should be stored in a cool, dry, and well-ventilated place, and should not be exposed to the light any more than is necessary.

Rice should be stored in a cool, dry place. The greatest dangers to it are weevils and moisture.

Tea should be stored in a dry place, each kind by itself, separated from every other article from which it might absorb a foreign odor or taste.

Plug tobacco should be stored in a cool, dry, well-ventilated place, and never in a cellar or other damp place.

Smoking tobacco should be stored in a cool, dry place, free from moisture or dampness; should it become moldy, there is no remedy.

No extraordinary care is required in the storage of canned tomatoes; they will withstand a temperature as low as zero without serious injury. Freezing does not much damage them.

2745. The following are the principal insects that are destructive to articles of subsistence stores, viz:

(a) The *Dermestes lardarius* or bacon bug. It is very destructive to bacon and all other kinds of dried meat. This insect, while in the imago or beetle state, deposits its eggs on bacon or other dried meats, and from these the larvæ are hatched. As soon as the larvæ are hatched they commence their ravages upon the meat. When full fed, they change into the pupa or chrysalid state, and from that in due time into the imago or beetle state. The beetles are about one-third inch long, and are of a dusky-brown color, except the upper half of the wing cases, which are of a whitish or ash color. These insects, when in the larvæ or

pupa states, are so concealed in the meat that they can not be effectually removed from it, but upon attaining the imago state they are no longer concealed and may be readily removed and destroyed.

(b) The *Dermestes vulpinus* or hide bug is similar to the bacon bug.

(c) The *Musca vomitoria* or meat fly is about one-half inch long, and has a thick hairy body of a black color, except the hind part, which is of a shining blue color. These insects are remarkable for their extraordinarily powerful sense of smell. They scent meat from long distances and come in swarms and deposit their eggs, commonly called flyblows, upon it. A piece of meat is never secure from their attacks unless it is well covered. These flies frequent meat shops, kitchens, and pantries. The period of their metamorphoses is very short, only about four days from the larvæ to the imago state; and hence their great fecundity. Among subsistence stores they are most likely to attack fresh beef.

(d) The *Calandra granaria* or grain weevil is about one-fourth inch long, without wings, and varies in color from a dark chestnut to pitch black. These weevils make their appearance in April or May, according to the climate, and continue their ravages until August. The weevil bores a hole in the grain of wheat with its rostrum, and deposits in it an egg. From the egg a larvæ is hatched. The larvæ feeds on the inside of the grain, changes into a pupa, and finally into an imago, within the husk, and then eats its way out. All kinds of grain are acceptable to this very destructive insect.

(e) The *Sylvestris surinamensis* is another grain weevil. It is smaller than the *Calandra granaria*, of flat shape and a rusty-brown color. It is coarsely punctured and sparingly clothed with short, yellow, depressed hairs of an orange color.

(f) The *Bruchus granarius*, another bean weevil. It has a black body, densely punctured with short brown hairs.

(g) The *Bruchus pisi* or pea weevil has a black body, densely clothed with short brightish-brown hairs on top, and hairs of a grayish color and silky appearance underneath. It resembles closely, but is smaller than the *Bruchus granarius*.

(h) The *Calandra oryza* or rice weevil, which is almost identical with the *Calandra granaria* or grain weevil. It has a smooth body of elliptical shape, and varies in color, some specimens being of a pale chestnut or ochraceous color, while others are black, and others still are of every shade between the two extremes, according, it is presumed, to the age of the insects.

The best remedies against the insect evil are the destruction of the insects as fast as they appear, and the exclusion from the packages of stores and the storehouse of the flies or moths that lay the eggs that produce the insects.

As, because of the great fecundity of the insects that prey upon subsistence stores, all remedies against them are, in a greater or lesser degree, ineffectual, great care should be exercised not to receive on contracts any articles infested with weevils or any other injurious insects.

2746. Oranges on the trees will stand a temperature of 26° for an hour or so, but if exposed to that temperature for four hours will freeze inside. Oranges slightly frozen, when placed in a cool room and thawed out gradually, are sweetened, and considered by some people as improved, but when frozen solid and thawed they have a sickish sweet flavor. When oranges have been frozen they can be thawed without injury by putting them in cold water or tight barrels immediately after arrival and allowing them to thaw out gradually.

The temperature to which lemons, oranges, and bananas may be exposed without damage depends largely on the moisture present in the air, a dry atmosphere, with either high or low temperature, being less injurious than a moist one.

Tropical fruits in storage should be kept in rooms with the temperature between 60° and 70°.

While a temperature as low as freezing (32°) will not injure potatoes for eating purposes, yet they will fail to sprout in the spring.

Canned tomatoes when frozen become stringy, canned fish soft and mushy, lemons black and spotted, olives soft and rancid, pickles soft and unsalable.

Sauerkraut ferments at 90° and freezes at 15°, either of which conditions spoil it.

2747. The lowest and highest temperatures to which certain perishable goods may be subjected without injury under the conditions stated:

Perishable goods.	Lowest outside temperature.			Temperatures above which injury occurs.	Remarks.
	Articles in ordinary packages unprotected.	In ordinary freight cars.	In refrigerator or specially prepared cars.		
Apples, in barrels.....	20	10	-10	75	Covered with straw.
Apples, loose.....	28	15	-10	75	Packed in straw.
Bananas.....	50	32		90	In bulk and in boxes with straw.
Beans, snap.....	32	26		65	In barrels or crates.
Beets.....	26	20		70	In crates.
Bluing.....	30	20	-10		
Cabbage, early or late.....	25	20	Zero.	75	Barrels or crates.
Cauliflower.....	23	15		70	In barrels with straw.
Celery.....	10	Zero.		65	Packed in crates.
Cheese.....	30	25	10	75	
Cranberries.....	28	20	Zero.		
Cucumbers.....	33	20		65	In boxes with moss.
Cymplings, or squash.....	32	22		75	In crates.
Eggs, barreled or crated.....	30	20	Zero.	80	
Extracts (flavoring).....	20	15	Zero.		
Fish.....	10	Zero.		65	In barrels, always iced.
Fish, canned.....	18	15	-10		
Grapes.....	34	20	Zero.		Packed in cork.
Grapefruit.....	32	20	Zero.		
Groceries, liquid.....	32	20	Zero.		
Ink.....	20	15	10		
Kale.....	15	Zero.		65	Packed in boxes or crates.
Lemons.....	32	20	10	75	In boxes or crates.
Milk.....	32	28	Zero.		
Mucilage.....	25	15	Zero.		
Mustard, French.....	26	20	-10		
Okra.....	25	20		75	In baskets or boxes.
Olives, in glass.....	28	20	Zero.		
Onions, boxes.....	20	15	Zero.		
Onions.....	20	10		80	In barrels, boxes, or crates.
Oranges.....	28	20	Zero.	80	In baskets, boxes, barrels, or crates.
Peaches, canned.....	20	15	Zero.		
Pickles, in bulk.....	22	18	-10		In barrels.
Pickles, in glass.....	20	16	-10		
Pineapples.....	32	25	Zero.	75	In barrels, in crates, or in bulk.
Potatoes, Irish.....	33	25	10	80	In barrels or baskets.
Potatoes, sweet.....	35	28	10	80	Do.
Radishes.....	20	15		65	In baskets.
Rice.....	20	10		90	In barrels and sacks.
Tomatoes, fresh.....	33	28	10	90	
Tomatoes, canned.....	28	25	-5		In boxes.
Turnips, late.....	15	Zero.		75	In barrels.
Vinegar, barrels.....	22	18	-10		
Waters, mineral.....	28	25	Zero.		
Yeast.....	28	25	Zero.	65	

2748. Leather in storage, unlike leather in service which receives constant attention, is subjected to the danger of becoming molded or too dry. It is of the utmost importance that it be stored in a cool, dry place without artificial heat.

To guard against these two conditions, which would render the leather in storage unserviceable, it should be inspected at regular intervals. In temperate northern stations leather in sides should be inspected once during the winter and twice during the summer months (February, July, and September); equipment at least once a year. The frequency of examination should be increased for semitropical and tropical stations until in the Philippines during the rainy season once a month is not too often to go over and examine the leather in sides, while the equipments should be inspected with corresponding greater frequency. Also, when leather or leather equipment is received, it should be unpacked at once and examined for mold and dampness, for it may have become wet in transit or while standing on wharves or platforms.

If mold is promptly discovered and removed, little harm is done, but if allowed to remain it will very shortly attack the leather and render it unserviceable. When, therefore, mold or dampness is discovered, the surface should be immediately cleaned and exposed to the air to dry before returning to storage.

Leather equipment in storage should not contain as much oil as equipment in use, for the tendency to mold is increased thereby, but in no case should it be allowed to dry out entirely. Should examination indicate that it is very dry, a light application of oil should be given.

2749. The size and other details of construction of buildings of a permanent character for the storage of supplies for Army use, as at military posts and stations, are determined in the office of the Quartermaster General; but during field operations or for emergency use on other occasion, these items must sometimes be worked out by a local quartermaster for his use in constructing a temporary storehouse or in renting a suitable one.

Owing to the deteriorating effect that odors have on certain articles of food, as outlined in paragraph 2744, other supplies in general, and especially clothing in tar-paper lined boxes or packed with naphthalene, should be stored in rooms or buildings separated from those where subsistence stores are kept.

The size of storehouses is largely governed by the character and maximum quantity of supplies to be stored at one time and the aisles required. Suitable aisles and an orderly arrangement of packages are indispensable to ready accessibility.

The two warehouse systems which are in general use for arranging packages in a storeroom are known as the block system and the numeral system.

In the block system, the packages are arranged in solid blocks three or more packages deep; each package of a block contains the same kind, and the same number, of articles; lateral aisles are used between blocks only; and the markings of all boxes in the same pile face in the same direction, so that as successive boxes are removed the markings showing contents come into view. It is used where large quantities of supplies are stored and deep piles are not inconvenient.

In the numeral system, the packages are arranged in piles not more than two packages deep, with lateral aisles between every second row, and with markings showing contents of each package exposed to view. It is the more generally used system when the quantity of supplies to be handled is relatively small, as at mobilization or concentration camps, or for other temporary use where the forces to be supplied do not exceed one division. It facilitates issues and shipments. A combination of both systems may be used to advantage on any occasion.

The principal doorways of a large storeroom should preferably be at the sides. The main aisles should, as a rule, start from a doorway and lead to the opposite wall or doorway. A clearing space of such size as to accommodate, without confusion, the receipts and issues at any one time should be provided near a principal doorway. In large depots, the clearing space may, for example, be of such size as to hold a carload, or more, of supplies; but even in the smaller storehouses it should afford room for a wagon load without having to pile boxes on each other or to block the doorway. The greater the demand for a particular article, the nearer, in general, should it be located to the clearing space.

The main aisles should be of such width as to readily permit the passage, without loss of speed, of trucks moving in opposite directions. With ordinary trucks (30 inches wide), a main aisle 6 feet 6 inches wide will be required. The corresponding lateral aisles are perpendicular to the main aisles, and accommodate one truck only; they should be 3 feet 2 inches wide. A passageway, for use in case of fire, should be left next to the walls, and should be about 24 inches wide in order to permit a man to go through with fire hose or bucket. Lines indicating the sides of the main aisles should be chalked, painted, or otherwise suitably shown on the floor. It may happen in the case of large packages that the size of packages to be stored, rather than the width of the truck used, will determine the width of a lateral aisle. Each pile should be started from a main aisle.

All serviceable articles of the same description should be arranged together, a separate location being reserved for all unserviceable ones. To facilitate issues, inspections, and stock taking, packages containing articles of the same size should be kept together; each tier of a pile should have the same number of packages, if practicable, and each package which has not been opened since receipt should be so arranged that the markings showing contents are exposed to view.

It is often impracticable, with very small packages, to have the markings exposed; but, with package of standard size—each 36 inches long by 19 inches wide by 15 inches deep—it may be accomplished by placing them end to end, two deep, perpendicular to and with the markings toward the lateral aisles. The depth of each of such piles thus arranged, and likewise the distance between consecutive lateral aisles, is 6 feet 6 inches, and the requisite floor space of the lateral aisles for ordinary trucks is approximately one-half that occupied by the piles; and therefore the available floor space for piling is roughly two-thirds of the total floor space after that required for the main aisles, fire passages, and as a clearing space has been deducted.

In order that there may be a free use of fire apparatus, even though nothing more than fire buckets are available, and to facilitate the removal of packages, the upper tier of each pile should be far enough from the ceiling to permit the upending of the top package high enough to lower the package into the aisle. The height of piles is further governed by the maximum safe load which the floor will sustain. Special precautions in this regard must be taken when it becomes necessary to store supplies in buildings which were not constructed for such use. While first-class modern practice, as shown in various building laws, requires the construction of warehouses having floors that will sustain a load, per superficial square foot, of at least 250 pounds, it also sanctions dwellings and apartment floors sustaining but 50 pounds. If standard packing boxes of quartermaster supplies are arranged, in 5 tiers, in piles about 7½ feet high, the weight per superficial square foot of piling space will average about 100 to 120 pounds.

Where the issues are frequent, shelving will prove convenient for storing small articles, and it may be improvised by removing, or hinging, one side of each of the necessary number of empty packing boxes, and stacking them with the open side outward.

The distance between main aisles should ordinarily not exceed 40 feet, as otherwise too much time is lost in removing packages farthest from main aisle.

2750. In estimating storage space for rations, if sales articles are to be included, an additional space for the latter must be allowed dependent upon the requirements of the troops to be supplied and the accessibility they have to good markets. A comparison of the actual issues, and sales, of subsistence stores at maneuver camps in 1910 and 1911 shows that the cubical contents of the sales articles were about 6½ percent. of the cubical contents of the issue articles. In general, exchanges were maintained in these camps and the market for outside purchases was good.

The necessary office room space for a sales counter and for sales transactions and cold storage for perishable articles, such as meats and butter, must also be considered in determining the requisite size of a subsistence storehouse for issues and sales.

2751. The floor plan of a clothing storehouse, containing a reserve supply of clothing based upon the requirements of 742 officers and 22,400 enlisted men for the period of approximately four months is shown in Appendix No. 13. The number of boxes of each article is shown in the plan, and also an arrangement of the boxes, aisles, shelving, clearing, and issue spaces.

Other and perhaps better arrangements of the supplies might be made, and it is therefore not intended that the one shown on the plan must necessarily be followed. An aisle space of 34 inches, except for the center aisle, will suffice. Making this reduction, and increasing the center aisle accordingly, it is thought will be an advantage.

The storehouse is of the width prescribed for mobilization camps, and is made up of the standard bays in storehouse plan, Appendix 16-12.

2752. The reserve supply of clothing based upon the requirements of 742 officers and 22,400 enlisted men for a period of four months, and the actual quantity shown in the plan of clothing storehouse in Appendix 13, are as follows:

Four months' reserve supply.	Article.	Shown in plan of clothing storehouse.
7,122	Belts, waist.....	24 cases, 200 each .. 7,200
14,918	Breeches.....	311 cases, 48 each .. 14,928
10,017	Chevyrons.....	18 boxes, 550 each .. 10,017
11,193	Coats, service (woolen).....	487 boxes, 23 each .. 11,201
29,977	Drawers (winter).....	428 boxes, 70 each .. 29,960
380	Gloves, yellow, horsehide.....	2 boxes, 200 each .. 400
2,932	Gloves, riding, pair.....	15 boxes, 200 each .. 3,000
8,174	Gloves, woolen, pair.....	42 boxes, 192 each .. 8,064
5,841	Hats, service.....	139 boxes, 42 each .. 5,833
18,646	Loose, shoe, extra, pair.....	1 box .. 18,646
10,607	Leggings, canvas, pair.....	112 boxes, 95 each .. 10,640
633	Leggings, leather, pair.....	16 boxes, 40 each .. 640
11,196	Shirts, flannel, O. D.....	240 boxes, 45 each .. 11,205
18,600	Shoes, marching, pair.....	980 boxes, 20 each .. 18,600
44,752	Stockings, pair (woolen).....	240 boxes, 180 each .. 44,820
1,878	Tags, identification.....	1 box .. 1,878
1,878	Tape for identification tags, yards.....	1 box .. 1,878
27,796	Undershirts (light woolen).....	311 boxes, 90 each .. 27,990

2753. Only one quartermaster sales room will be maintained at a military post or station for subsistence stores and quartermaster supplies. (G. O. 81, W. D., 1914.)

2754. Barrels with close-fitting covers, being easily cleaned, and readily exposed to the air and sun, are to be preferred as receptacles for loose subsistence stores (beans, rice, hominy, etc.) taken out of original packages for retail sales.

Holes bored in boxes and barrels are objectionable, as mice, roaches, etc., get in and injure the contents.

2755. Owing to lack of storage facilities, it is sometimes necessary to stack supplies, especially forage, in the open.

Provision should be made for dry foundations, ventilation where overheating is liable, and protection for tops and sides.

A foundation to keep the supplies off the ground and sufficiently high to protect against the accumulations of surface water must be laid. Any available material, such as logs, stones, or cordwood may be used, or a regular platform may be constructed. Passages for ventilation, as necessary, should be arranged as the piling proceeds. Paulins are provided, for field use, to protect piles of supplies against the weather, and when used as a top or side covering should be lashed in place.

The arrangement of packages within a pile, whether indoors or out, should be such as will facilitate counting and inspection.

2756. In building a pile, packages of uniform dimensions only should be used. Packages of more than one article should not be mixed. As a rule, sloping roofs should be added. Space should be left between the piles—say 15 feet—for the free passage of vehicles. It will tend to solidity if alternate rows of headless and stretchers are used, and joints are broken uniformly.

2757. As a general rule, supplies for Army use are packed in containers of rectangular shape. Packages of this shape may be placed in a secure pile with vertical sides, using alternate layers of headers and stretchers. Such a pile economizes space. The ratio between the length and width of the packages will show the minimum width of pile that may be used, since it is necessary that the over-all width of a layer of stretchers should equal that of a layer of headers. A multiple of the minimum width may of course be used. A pile built up in this way consists of a series of complete sections, each side of which is equal in length to the width of the pile, and is therefore convenient, since sections can be cut away complete.

Except at places where large quantities are kept and issues are infrequent, the most suitable height, from the standpoint of labor involved and convenience in making issues and taking stock, is from 7 to 10 feet.

2758. A sloping roof is formed by reducing the width of the layers alternately by one stretcher, or two headers, until a layer one header wide only is reached.

2759. A pile, triangular in cross section, may be made by placing all packages as headers and breaking joints transversely. The number of packages in each layer is uniformly reduced by one.

2760. Plans are on file in the office of the Quartermaster General showing the layout and general arrangement of buildings, etc., for a field depot. The buildings have been arranged with a view to convenience and compactness for the purpose intended. The storehouses are arranged by sections or bays. They can therefore be added to or decreased in size to meet any condition. The location and general arrangement should conform to local conditions, and to the requirements as prescribed in the Field Service Regulations, for shelter in campaign, which are as follows:

In mobilization and concentration camps, troops are sheltered under canvas or in temporary barracks, and proper provision is made for their health, comfort, and instruction. As a rule, such camps or cantonments should fulfill the following conditions:

1. The grounds should be easily drained, naturally healthful, large enough for depot, corrals, hospitals, etc., and the encampment of the troops without crowding, and with ample space for exercise and instruction.
2. The water supply should be excellent and abundant and not liable to contamination from any source.
3. There should be ample railroad and switching facilities and suitable arrangements for loading and unloading, as the fundamental reasons for the mobilization or concentration will be defeated if ample rail or water facilities are not available to promptly receive and dispatch troops and supplies.
4. All parts of the camp should be readily accessible by good wagon roads.

All arrangements for the accommodation and supply of the troops should be completed before their arrival by the permanent camp personnel sent ahead for the purpose. Camps are laid out so as to preserve the integrity of units, the headquarters of each being centrally or conveniently located with respect to its troops; tents are pitched and aligned, kitchens equipped, water and fuel supply arranged, latrines prepared, hospitals erected, and arrangements made for ample mail, telegraph, and telephone service. The general headquarters should be centrally located and connected by wire with the principal subordinate headquarters. Depots and storehouses are placed at railroad sidings and the hospitals near the railroad station. Trains are placed so as to interfere as little as possible with the comfort and cleanliness of the troops.

No individuals, troops, or trains of organizations temporarily present should be attached to the permanent camp personnel, if it can be avoided. It is the function of the permanent camp personnel to operate depots and hospitals, to maintain camp telephone and telegraph lines, etc. The troops temporarily present must be in constant readiness to move. (F. S. R. 236, 1914.)

Storehouses at railroad sidings should be narrow and long to facilitate the discharge of as many cars of a train as practicable. Bakeries and kitchens should be on the leeward side of the depot to diminish risk by fire. If animals are to be slaughtered at the depot, the abattoir should, on account of the smell, be located to the leeward, and should be screened from view from the public road. The wood stack, which may also serve to screen the abattoir, should, for convenience sake, be near the bakery. There should be plenty of space within the interior of the depot, and separate entrances and exits, conspicuously designated by signboard, to assist in preventing congestion and blocking of wagons.

2761. For the purpose of classification and assignment to duty, the enlisted and civilian personnel under a field depot quartermaster may be divided into an office force and a yard force, the former comprising the clerical establishment, and the latter the remaining personnel at storehouses, shops, corrals, and elsewhere at the depot.

2762. The quantities of supplies to be held in reserve at general depots of the Quartermaster Corps from which to maintain the field equipment in the hands of troops will be determined by the Quartermaster General, and, when required, will be shipped by his direction to places designated as depots for such reserve supplies. (G. O. 39, W. D., 1915.)

2763. Officers detailed as attachés, or under orders for over-sea duty, or for duty in Alaska, are entitled to have their full allowance of baggage, under paragraph 1138, Army Regulations, 1913, transported from the stations they leave, or their homes, to the nearest convenient place of storage. Authority is also given for the storage of property of noncommissioned officers and civilian employees when ordered for duty overseas and Alaska.

This property is not allowed to remain in storage for more than a year beyond the date of retirement or death of an officer, except in exceptional cases and upon authority of the Secretary of War.

2764. Property belonging to officers, noncommissioned officers, and enlisted men is stored by authority of the Quartermaster General at the following depots: Washington depot, New York depot, Pittsburgh storage and supply depot, Chicago depot, St. Louis depot, San Francisco depot, and the St. Paul depot,

This property is also stored at military posts throughout the country by direction of the Quartermaster General upon the statement of post commanders that there is space available.

2765. Retained papers (papers and record books, constituting retained money accounts, property accounts, property returns and vouchers thereto) should not be held in storage for a period in excess of two years from the date of the final settlement of the account to which they pertain.

2766. Loose hay in stacks runs about 512 cubic feet to the ton.

2767. A ton of loose anthracite coal occupies from 40 to 43 cubic feet, and a ton of bituminous coal from 43 to 45 cubic feet.

A ton of coke occupies from 86 to 97 cubic feet.

2768. With full appreciation of the fact that any or all of the following suggested precautions may prove impracticable or unreasonably expensive under certain conditions, they are offered as advisable for safety in storing bituminous coal:

(a) Do not pile over 12 feet deep, nor so that any point in the interior of a pile will be over 10 feet from air-cooled surface.

(b) If possible, store only screened lump coal.

(c) Keep out dust as much as possible; to this end reduce handling to a minimum.

(d) Pile so that lump and fine are distributed as evenly as possible; not, as is often done, allowing lumps to roll down from the peak and form air passages at the bottom of the pile.

(e) Rehandle and screen after two months, if practicable.

(f) Do not store near external sources of heat, even though the heat transmitted be moderate.

(g) Allow six weeks seasoning after mining and before storing.

(h) Avoid alternate wetting and drying.

(i) Avoid admission of air to interior of pile through interstices around foreign objects, such as timbers or irregular brickwork, or through porous bottoms, such as coarse cinders.

(k) Do not try to ventilate by pipes, or more harm may often be done than good. (Bureau of Mines Technical Paper 16.)

SURVEYS AND INSPECTIONS.

2769. Public property which has been damaged, except by fair wear and tear, or is unsuitable for the service, before being submitted to an inspector for condemnation, will be surveyed by a disinterested officer, preferably the summary court officer. (A. R. 710, 1913.)

For action to be taken whenever any public building at a military post is seriously damaged by fire, storm, or other natural cause, or whenever an Army transport, Army mine planter, cable ship, or other vessel owned or operated by the War Department is damaged, see paragraph 709, Army Regulations, 1913.

2770. Within 10 days after the receipt of quartermaster supplies, the receiving officer will forward to the issuing officer the proper receipts; but should the receiving officer deem it necessary to call for a survey to determine and fix the responsibility for any shortage or damage found, he will make such call within 10 days, and at the same time will inform the Quartermaster General and the issuing officer of the action taken. (Cir. 48, W. D. 1907.)

2771. Whenever any property furnished to any State or Territory, or the District of Columbia, as hereinbefore provided, has been lost or destroyed, or has become unserviceable or unsuitable from use in service, or from any other cause, it shall be examined by a disinterested surveying officer of the organized militia, to be appointed by the governor of the State or Territory, or the commanding general of the National Guard of the District of Columbia, to whom the property has been issued, and his report shall be forwarded by said governor or commanding general direct to the Secretary of War, and if it shall appear to the Secretary of War from the record of survey that the property has been lost or destroyed through unavoidable causes, he is hereby authorized to relieve the State from further accountability therefor; if it shall appear that the loss or destruction of property was due to carelessness or neglect or that its loss could have been avoided by the exercise of reasonable care, the money value thereof shall be charged against the allotment to the States under section sixteen hundred and sixty-one of the Revised Statutes as amended. If the articles so surveyed are found to be unserviceable or unsuitable, the Secretary of War shall direct what disposition, by sale or otherwise, shall be made of them, except unserviceable clothing which shall be destroyed, and if sold the proceeds of such sale shall be covered into the Treasury of the United States. (Sec. 4, act June 22, 1906; 34 Stat. 450.)

2772. Where questions arise as to the serviceability of property, belonging to the United States, taken by Volunteers or by Organized Militia into the Federal service, such questions will be submitted to the senior mustering officer, whose decision will be final. (U. S. Mustering Regulations, "Volunteers" and "Militia.")

2773. Where any of the expendable quartermaster supplies listed in paragraph 2207 have, in the opinion of the commanding officer, a salable value, such articles should be submitted to an inspector. Articles ordered destroyed may be broken up and serviceable parts thereof used in making repairs.

2774. Survey required when public property has been lost in consequence of a soldier's desertion. (A. R. 116 and 687, 1913.)

2775. Service colors and guidons will be submitted for the action of an inspector when unfit for further use. (A. R. 239, 1913.)

2776. Unserviceable property is, with reference to its disposition, divided into classes as follows:

1. Property worn out by fair wear and tear in the service which has no salable value.
2. Property worn out by fair wear and tear in the service which presumably has some salable value.

3. Property which has been rendered unserviceable from causes other than fair wear and tear in the service.

Property of the first class may be submitted to a surveying officer and disposed of as indicated in paragraph 717, Army Regulations, 1913, or it may be submitted to an inspector without prior action of a surveying officer.

Property of the second class will be submitted to an inspector without prior action of a surveying officer.

Property of the third class will be submitted to a surveying officer, except as provided in paragraph 1073, Army Regulations, 1913, in case of public animals, and unless destroyed under the provisions of paragraph 717, Army Regulations, 1913, will subsequently be submitted to an inspector. The inventory and inspection reports will be accompanied by the report of the surveying officer. (A. R. 678, 1913.)

2777. Appointment of a surveying officer. Survey in cases where the property in question has been previously acted upon. (A. R. 711, 1913.)

2778. Post commanders have authority and should exercise it, to order officers responsible for quartermaster's property that has become unserviceable through fair wear and tear to turn it into the post quartermaster either to have it replaced or to receive credit for it, thus doing away with a large number of surveys in organizations. (Sec. War, Mar. 1, 1911.)

2779. The duties of a surveying officer. (A. R. 712, 1913.)

2780. The presence of a quartermaster sergeant or other noncommissioned officer of the Quartermaster Corps at a post does not in any manner relieve the quartermaster from responsibility for the care of stores or property.

Commanding officers of military posts, according to their responsibilities and duties as fixed and prescribed by paragraphs 203, 658, and 751, Army Regulations, 1913, and paragraph 2312 hereof, will supervise carefully the duties of quartermasters at their respective posts and will not permit quartermasters to devolve their duties in any degree upon the quartermaster sergeants or other noncommissioned officers of the Quartermaster Corps.

In cases of losses and embezzlements of stores or property, surveying officers in their reports and recommendations, will be guided by the requirements of paragraph 712, Army Regulations, 1913. (G. O. 26, W. D., 1914.)

2781. Documentary evidence to be furnished by person responsible for public property to be surveyed; and the time limit within which survey should be requested in case public property is lost, destroyed, or damaged. (A. R. 713, 1913.)

2782. Any officer of the Army detailed to conduct an investigation, and the recorder, and, if there be none, the presiding officer of any military board appointed for such purpose, shall have authority to administer an oath to any witness attending to testify or depose in the course of such investigation. (A. R. 714, 1913.)

2783. Odd articles of the uniform, such as shoes, leggings, and gloves will not be submitted for the action of a surveying officer or inspector, but will be turned into such depot or depots as may be designated by the Quartermaster General, in order that such articles may be mated. (G. O. 51, W. D., 1909.)

2784. All clothing specially provided for troops stationed in Alaska (which is issued on memorandum receipt) which has become unserviceable or unfit for reissue (except by reason of infection with contagious disease) will be held for the action of an officer of the Inspector General's Department. In case it becomes necessary at any time to destroy such special-issue clothing on account of contagious disease, a special report with explanation will be furnished. (Dec. Sec. War, Jan. 19, 1912; A. G. O. 186822.)

2785. The surveying officer's functions in general (A. R. 715, 1913); in case of defects and shortages (A. R. 668 and 669, 1913); and in case of damaged or stolen property (A. R. 665, 668, and 1178, 1913).

The amount charged against an enlisted man on the pay rolls on account of loss or damage of, or repairs to, Government property shall not exceed the value of the articles or cost of repairs, and such charge will only be made on conclusive proof, and never without a survey if the soldier demand it. (A. R. 666, 1913.)

2786. Whenever blankets are submitted to an inspector for his action, they will not be ordered destroyed (except when, under the provision of paragraph 717, Army Regulations, 1913, they are infected with contagious disease) or sold at posts, but will be ordered turned in to depots, as indicated below, to be disposed of in accordance with the provisions of paragraph 680, Army Regulations, 1913. From posts in the Eastern Department, to the Philadelphia depot; from posts in the Central and Southern Departments, to the St. Louis depot; from posts in the Western and Philippine Departments, to the San Francisco depot. (Q. M. G. O. Ind., July 20, 1911.)

2787. The report of the surveying officer will be prepared in triplicate and will then be submitted to the convening authority for approval or disapproval. Separate reports will be made for each staff department concerned. (A. R. 716, 1913.)

2788. The classes of property which may be destroyed on the approved recommendation of a surveying officer, the restrictions as to the amount that may thus be destroyed, and the action of the commanding officer ordering the destruction. (A. R. 717, 1913.)

2789. The following instructions relating to the disposition of deteriorated subsistence stores (articles of food only), are published for the information and guidance of all concerned:

If the stores have not deteriorated so as to render them unfit for human consumption, and are not required in the military service, they will be sold at auction.

If the stores have deteriorated to the extent of rendering them unfit for human consumption, but are of value for other purposes, they will be sold at auction, and prior to the sale the accountable officer will cause

each can, box, bottle, or other container to be stamped or indelibly marked as follows: "Deteriorated military supplies condemned and sold under section 1241, Revised Statutes."

If the stores have deteriorated to such an extent that they are without value for any purpose whatever, they will be destroyed. (Cir. 89, W. D., 1908.)

Such stores must be acted on by an inspector or survey officer before being disposed of.

2790. In case of loss or damage to private property of officers, or other persons connected with the military service, that has been shipped on Government bill of lading, the following is published for the information and guidance of all concerned:

The Comptroller of the Treasury under date of July 16, 1908, decided that the extent of the Government's obligation in the matter of shipments of private property of officers is to pay for the transportation; that any claim for loss or damage to the property by the carrier is a matter between the owner of the property and the carrier, and that there is no authority of law for the withholding of money due by the Government to the carrier to reimburse the owner for the loss of his property.

Under these circumstances a surveying officer should not be appointed to act upon the case and fix the responsibility for loss, as in the case of public property. In fact such procedure would be useless, since under the views of the comptroller no action could be taken to give effect to the findings of a surveying officer in the premises, and moreover such findings would not be admitted as competent evidence in a suit by an officer against the carrier for the loss.

The proper officers of the Quartermaster Corps will, however, exhaust every proper means to have a satisfactory adjustment made in all cases falling under the provisions of this paragraph. (Cir. 14, W. D., 1910.)

2791. When the value of the property submitted for survey or the loss or damage to be inquired into does not exceed \$500 the report will be considered complete for submission as a property voucher, upon the approval of the appointing authority, if the interested officer does not request the action of the next higher administrative commander. One copy will then be forwarded to the commanding officer of the post, if a general officer, otherwise to department headquarters, and the others delivered to the officer accountable. (A. R. 718, 1913.)

2792. Conditions which require survey report in triplicate to be forwarded to the next higher commander for review and action and the disposition made of the copies. (A. R. 719, 1913.)

2793. The third copy of a report of survey on public property pertaining to a recruit depot or to a general recruiting station will be filed at the depot or station. (Cir. 30, W. D., 1908.)

2794. The reports of a survey which recommend the relief of officers and enlisted men from responsibility should not be approved unless full and careful investigation and convincing proof to sustain the findings appear. (A. R. 720, 1913.)

2795. When the approved report of a surveying officer holds a common carrier, or a person not in the military service of the United States, responsible for the loss of or damage to public property or stores, steps will at once be taken to make collection from the party so held responsible. Public property that has been in transit will be carefully checked upon arrival at its destination by the receiving quartermaster with the bill of lading or manifest in order to ascertain whether the carrier has fully carried out all obligations imposed upon him. Should any discrepancy, loss, or damage be found, the receiving quartermaster will at once make application for a surveying officer by whom the facts will be fully investigated (unless the carrier voluntarily assumes liability for the loss) and the money value of the damage or deficiency will be charged to the party responsible therefor, whether it be the invoicing officer or the carrier. The property will be delivered by the receiving quartermaster to the officer to whom it is invoiced or to other proper consignee with a statement of the deficiency or damage and that action by a surveying officer has been requested. Upon approval, the authority that approves the report of the surveying officer will transmit one copy to the receiving quartermaster, one copy to the officer to whom the property is invoiced, and one copy to department headquarters.

In case the report of the surveying officer finds the invoicing officer responsible, one copy of the report will be sent to the invoicing officer instead of to the receiving quartermaster. (A. R. 721, 1913, as changed by C. A. R. 42, 1916.)

2796. The following is published for the information and guidance of all concerned:

There are received in the War Department many claims for damages to private property resulting from military operations, including heavy gun practice at the seacoast defense forts. When it is clearly established that the damages claimed in any case have been caused by such operations, and the circumstances are such as to make it equitable for the United States to assume responsibility therefor, the amount of the damages having been determined and the claimant having filed a statement that he will accept the amount so determined in full of his claim, the amount of the damages so determined will be included in an estimate submitted to Congress for an appropriation to cover such claims. In the absence of such appropriation, the department is without authority to pay or settle such claims.

The action of the department upon such claims is based upon the evidence submitted by the claimant as to the nature of the damages; how they were incurred, and the cost of restoring the damaged property to its previous condition, supported by the findings of a board of officers that has investigated the claim or by a surveying officer when the appointment of a board of officers is not practicable.

To enable intelligent action to be taken upon claims of this nature it is requisite that the claimant submit a statement over his own signature setting forth all the facts and circumstances under which the damages charged for accrued; the nature and extent of the damages; the date they were incurred, and the cost for repairs to same, to be accompanied by such evidence as is available, and by a receipt for the pay-

ment of the repairs, if they have been made, or an estimate of the cost thereof. The post-office address of the claimant will also be stated.

The report of the board of officers or surveying officer investigating the claim should recite the circumstances under which the claim accrued; the date thereof; the nature and extent of the damages, and whether or not they were due to pure accident, or to the fault of any officer or agent of the United States or any other person, or were the necessary result of military operations. The report should also cover the cost of restoring the property to the condition in which it was before it was damaged, deduction being made for any improvement in such restoration, and should conclude with a recommendation as to the amount which should be allowed and paid to the claimant for the restoration.

Should the investigating board or the surveying officer require expert assistance to determine the nature of the damages and the cost for repairs, application will be made to The Adjutant General of the Army for the services of an expert competent to advise the board or the surveying officer as to the matter under consideration.

Officers to whom claims for damages to private property are submitted will explain to claimants the method of determining the award to be recommended, and that there is no appropriation or authority of law for the payment of such claims by the War Department, but that they can be paid only after appropriations have been made by Congress for that purpose. All action taken toward determining the amount of damage to any property is for the purpose of obtaining information to enable the Secretary of War to make proper recommendation to Congress, by which body only can be taken final action authorizing payment.

No charges or estimates for improvements, changes, or additions to property should be included in any claim for damages, and if included will not be allowed in the award recommended, but will be deducted from the amount claimed.

The claimant will be advised in writing of any deductions made from his claim and the reasons therefor, and of the award to be recommended, and will be requested to state in writing whether or not he will accept the award, and, if he will not accept the award, to submit his reasons. His answer will be forwarded with the recommendations as to the award. (Cir. 22, W. D., 1910.)

2797. The greatest care must be taken by officers and men to avoid unnecessary damage to private property. Officers and noncommissioned officers will be held responsible for wanton damage committed in their presence. Offenders will be immediately placed under guard and will be brought to trial by court-martial without delay.

Immediately upon the establishment of a maneuver camp, the commanding officer thereof will appoint a board, to be composed of not less than three officers to consider claims for damage to private property. In all cases of depredations or wanton damage of a minor character, the board of officers will assess the damage, and upon satisfactory evidence the amount will be advanced out of the funds of the organization to which the offenders belong, and will be paid to the claimant with the least practicable delay. Subsequent action against the offenders and stoppages of pay will serve to replace the funds paid out. All claims will be adjusted and settled, as far as possible, before the close of the camp. (G. O. 155, W. D., 1900.)

2798. Public funds may be transported by express. In making shipment of funds a quartermaster will receipt only for so many sealed packages said to contain so much public money. In case of loss of funds by unavoidable accident the shipping officer will not be held responsible, and the officer accountable for the funds must seek relief through application to the Court of Claims or to Congress. (A. R. 1142, 1913, as changed by C. A. R. 40, 1916.)

2799. The use of approved survey reports as vouchers to property returns. (A. R. 723, 1913.)

2800. Appointment of surveying officers, and action upon their reports, at posts or stations not under the control of department commanders. (A. R. 723, 1913.)

2801. Copy of survey report for company commander when stoppage against enlisted man is recommended and approved. (A. R. 724, 1913.)

2802. If an inspection of property follows the report of a survey thereon, one copy of the proceedings will accompany the inventory and inspection report which is transmitted for approval, and will, afterwards be returned to be used as a voucher to the officer's returns, and another, with the inventory and inspection report, will be filed by the officer with his retained papers. (A. R. 725, 1913.)

2803. Circumstances under which compensation may be made for private property of officers or enlisted men lost or destroyed in the military service, and requirements to be observed by the investigating board of officers. (A. R. 726, 1913.)

2804. The annual garrison inspection will be conducted by officers of the Inspector General's Department during the period of garrison training. When practicable the inspector will belong to the arm to be inspected. The object of these inspections is to determine the state of discipline and efficiency attained in garrison training and the degree of efficiency and economy exercised in garrison administration. (A. R. 888, 1913.)

2805. The subjects embraced in the inspections of garrisons and posts by the inspector of the department. (A. R. 889, 1913.)

2806. The Inspector General will make a report upon the adequacy or inadequacy of the fuel allowance at each post for each building at the time of his annual inspection. (G. O. 63, W. D., 1915.)

2807. Matters set forth in the written reports of inspectors. (A. R. 890, 1913.)

2808. Furnishing by inspector of a written statement of all irregularities and deficiencies observed, and consequent action by commanding officer. (A. R. 893, 1913.)

2806. Special inspections and investigations within the limits of a command. (A. R. 893, 1913.)

2810. The annual inspection of the Soldiers' Home, District of Columbia, and that of the National Home for Disabled Volunteer Soldiers. (A. R. 894, 1913.)

2811. All armories, arsenals, depots, general hospitals, general recruiting stations, the proving ground at Sandy Hook, N. J., and the military prisoners in the United States penitentiary at Leavenworth, Kans., will be inspected annually and all national cemeteries once in two years. These inspections and the inspections of accounts of officers disbursing funds under the Secretary of War, and such special inspections of posts and commands as may be deemed advisable, will be directed by the Secretary of War to be made by officers recommended by the Inspector General of the Army, with a view to their special fitness for the work enjoined. (A. R. 895, 1913.)

2812. Inspections of the military departments and business methods of the Military Academy and of the service schools will be made annually by the Inspector General or officers recommended by him under specific instructions of the War Department. (A. R. 896, 1913.)

2813. Inspections of the United States disciplinary barracks or any branch thereof will be made annually by an officer on duty in the office of the Inspector General of the Army. (A. R. 896½, 1913.)

2814. The inspection of disbursements and money accounts of disbursing officers required by act of April 20, 1874, will be made by officers of the Inspector General's Department or by others detailed for that purpose, and, as far as practicable, at irregular intervals, but no officer so detailed shall be in any way connected with the corps or staff department making the disbursement. The frequency of these inspections will be regulated by the Secretary of War. (A. R. 897, 1913.)

2815. Just prior to the departure of an army transport from a terminal port, and immediately upon its arrival at such port, it will be minutely inspected by an officer of the Inspector General's Department, or, if no officer of that department is available, by an officer previously designated for the performance of this duty. In making this inspection all irregularities and deficiencies found by the inspector or mentioned in the report of the commanding officer of the troops, required by paragraph 282, Army Transport Service Regulations, will be investigated. (A. R. 898, 1913.)

2816. Inspectors general and acting inspectors general will inquire as to the necessity, economy, and propriety of all disbursements, their strict conformity to the law appropriating the money, and whether the disbursing officers comply with the law in keeping their accounts and making their deposits. A statement of receipts and expenditures and of the distribution of funds, with lists of outstanding checks, on forms furnished by the Inspector General of the Army, will be submitted by the disbursing officer to the inspector, who should immediately transmit the lists of outstanding checks to the several depositaries. Upon return from a depository balances will be verified and noted on the inspection report, which will then be forwarded to the Inspector General, with a copy of each list of outstanding checks and the indorsements thereon. The original lists will be retained by the inspector to be used at the next inspection of the officer's accounts and then sent to the Inspector General. (A. R. 901, 1913.)

2817. When an officer ceases to act as a disbursing officer, or from any reason closes his accounts, he will prepare a closing statement of his money accounts from date of last inspection to and including the closing of his accounts, with a separate list of outstanding checks. If he is under the command of a department commander, or his accounts are assigned for inspection to the department inspector, he will forward the statement and list of checks to department headquarters, through military channels, for the usual action. If disbursing under the direction of the Secretary of War without such assignment, he will forward his papers directly to the Adjutant General of the Army, who will transmit them to the Inspector General of the Army. He will also comply with the requirements of paragraphs 406 and 613. (A. R. 902, 1913.)

2818. Except as provided in paragraph 717, Army Regulations, 1913, inspections having in view the condemnation of property will be made by inspectors general or acting inspectors general; but in cases of emergency, such as when a station is abandoned or when troops change station, such inspections may be made by officers specially designated by the commander of a department, or the commander of a division, or army in the field, or higher authority. (A. R. 903, 1913.)

2819. For authority of mustering officers to act as inspectors and condemn and dispose of unserviceable public property at the muster-out rendezvous of volunteer organizations and organizations of the Organized Militia in active service (see United States Mustering Regulations for Volunteers).

2820. Officers of the Regular Army, when inspecting an organization under section 14 of the militia law, are authorized, when so requested, to inspect animals pertaining to said organization and to give certificates when the conditions found warrant such action. (A. R. 446, 1913.)

2821. Preparation of inventories of public property, and separate inventories of public buildings, requiring the action of an inspector. (A. R. 904, 1913.)

2822. In inventory and inspection reports covering wall lockers and refrigerators, the style of refrigerator (whether battery, company, officers' or noncommissioned officers' size) and wall lockers (whether single, double, triple, quadruple, or other combination, and whether wood or metal) and also the number of building, according to historical record, in which contained, should be given.

2823. Inspection and condemnation of quartermaster supplies for strictly post or police purposes, or for post or camp guard, which have become unfit for further use. (A. R. 448, 1913.)

2824. An officer responsible for public property furnished him on memorandum receipts and holding the same for use of his command will sign the certificate on the inventory of unserviceable property when presented for the action of an inspector. (Acting Sec. War, Oct. 10, 1907.)

2825. No typewriter shall be turned in or exchanged or submitted to the action of an inspector without specific authority from the office of the Quartermaster General.

2836. When the regulations require the authority of the Secretary of War or of the chief of a bureau for the submission of property for the action of an inspector, such authority should be obtained by the accountable or responsible officer and shown to the inspector when the property is presented for action. The inventory and inspection report should contain a notation that the required authority had been obtained. (Par. 260, I. G. Guide, 1911.)

2837. For inspection the property will be arranged in the order of enumeration in the inventory, every article will be examined by the inspector, and the officer responsible will accompany him and be prepared to give all necessary information in regard to it. (A. R. 906, 1913.)

2838. Examination by inspector of property presented for condemnation, and recommendation and action in regard thereto, and disposition of the inventory and inspection reports. (A. R. 906 and 907, 1913.)

2839. The President may cause to be sold any military stores which, upon proper inspection or survey, appear to be damaged or unsuitable for the public service. Such inspection or survey shall be made by officers designated by the Secretary of War and the sales shall be made under regulations prescribed by him (Sec. 1241, R. S.)

2880. Under the provisions of section 1241, Revised Statutes, that military stores which are "unsuitable for the public service may be sold," stores which it is found inexpedient to transport to a place where they can be serviceable may be condemned and sold. (7 Comp. 266; see J. A. G., 2379, footnote 2.)

2881. Whenever it becomes necessary to condemn an oven, care will be taken to preserve, if possible, all parts that are serviceable and can be used again. Such parts will be taken up and accounted for on the property account of the post quartermaster. (G. O. 37, W. D., 1910.)

2832. Articles of subsistence stores which have been condemned and ordered sold, the use of which would be dangerous to the health of the purchasers or consumers, will not be offered for sale without notice of their unsuitness for human food. (G. O. 86, A. G. O., 1881.)

2833. Hereafter, blankets and articles of uniform clothing that have been condemned as unserviceable or obsolete will not be sold at auction without special authority from the War Department. If they are of no value, they will be destroyed in the manner prescribed in the Army Regulations. If they are fit to be issued to prisoners, they will be held for that purpose at the place of condemnation, in whole or in part, or shipped to such quartermaster's depot as may be designated by the Quartermaster General, for renovation, storage, and issue to the United States disciplinary barracks, at Fort Leavenworth, Kans., or to the Pacific branch thereof at Alcatraz Island, Cal. (G. O. 186, W. D., 1907.)

2834. Deserters' outer clothing (other than that abandoned by deserters at the several recruit depots) and such other damaged and unserviceable clothing as may be designated by inspectors for issue to prisoners, will be transferred, under the provisions of paragraph 117, Army Regulations, 1913, as amended, to the Philadelphia depot of the Quartermaster Corps. Outer garments of distinctive uniform clothing abandoned by deserters at recruit depots will be transferred to the quartermasters of the United States disciplinary barracks and its branches as follows:

From Fort Slocum, N. Y., to the Atlantic branch, United States disciplinary barracks, Fort Jay, N. Y.

From Columbus Barracks, Ohio, Jefferson Barracks, Mo., and Fort Logan, Colo., to the United States disciplinary barracks, Fort Leavenworth, Kans.

From Fort McDowell, Cal., to the Pacific branch, United States disciplinary barracks, Alcatraz, Cal. (G. O. 18, W. D., 1915.)

2835. Public property in use will not be reported as unserviceable nor condemned by an inspector merely because worn or shabby in appearance when really strong and serviceable. (A. R. 908, 1913.)

2836. Great care will be taken to prevent property once condemned and ordered dropped from the returns from being again presented for inspection. When public property is presented to an inspector for condemnation, the officer responsible will certify on the inventory that the property has not been previously condemned. (A. R. 909, 1913.)

2837. Inspectors will, when practicable, cause the destruction, in their presence, of all property found to be worthless and which is without money value at or near the place of inspection, except small arms, and will state in their reports that "the articles recommended to be destroyed have no money value at or near the post." The action of an inspector on property of this character will be final, and his report will be a valid voucher for the responsible officer. Inspectors will be held responsible for their action in this particular. When property thus condemned is not destroyed in the presence of the inspector or a disinterested officer representing the inspector, the responsible officer will certify to the fact of subsequent destruction in his presence. (A. R. 910, 1913.)

2838. An inspection report on damaged clothing will set forth the amount of damage to each article; also a list of such articles as are fit to issue to prisoners, or, at reduced prices, to enlisted men willing to receive them. (A. R. 911, 1913.)

2839. Department commanders may give orders, on the reports of authorized inspectors, to make such disposition of condemned property as the case may require, except public buildings, for which the order of the Secretary of War is required. If the property be of considerable value and there be good reason to suppose that it can be more advantageously applied or disposed of elsewhere than within the command, the report will be forwarded for the action of the War Department. (A. R. 912, 1913.)

2840. Property for which the authority of the Secretary of War must be obtained before presenting for the action of an inspector. (A. R. 913, 1913.)

2841. Orders for the final disposition of condemned property will be indorsed by the proper authority on the inspection reports, each copy being made complete in itself. Both copies will be forwarded, through

military channels, to the accountable officer, who will forward one with his accounts and file the other with his retained papers. (A. R. 914, 1913.)

2842. Survey of all china and glassware of an outgoing organization required previously to the execution of an order for change of station of organization. (A. R. 1023, 1913.)

2843. The term breakage in Army Regulations 1178, 1913, covers all shortage by deterioration of such ware through breakage, chipping, cracking, etc.; shortage through extraordinary circumstances, or through loss or carelessness, is otherwise provided for.

The allowance under paragraph 1178, Army Regulations, 1913, is abundant, and ware must be so guarded that the outfit shall therewith be kept complete. China and glassware will be disposed of only as provided for by that paragraph, which does not contemplate the action of an inspector.

If the ware of a departing organization is left in such a condition that the supply on hand, together with allowance remaining due, and articles replaced as provided for by paragraph 1178, Army Regulations, 1913, will not complete the outfit for its successor, the shortage will be charged against the officer in charge of the mess of the departing company. (U. O. 51, A. G. O., 1896.)

Inspections will be made of the crockery on the completion of each meal and after each dishwashing, in order that articles wantonly or carelessly broken or destroyed may be promptly and properly charged on the muster rolls against the men at fault. (Cir. 10, A. G. O., 1895.)

2844. In determining whether china is serviceable or not, the survey officer will be guided by the rule that cracked or chipped china is serviceable and will be issued to companies, provided it will retain the same amount of food or liquid as if it were not cracked or chipped. Cracked china that leaks is manifestly unserviceable; but this can not be ascertained except by personal examination and test, and each piece will be so tested. (Chief of Staff, Mar. 17, 1905.)

2845. Inspection, transfer, and final disposition of animals found unsuited for one branch of the service, but fitted for another. Investigation by surveying officer required in the case of a public animal that dies of sickness, or that it is necessary to kill because of contagious disease or when incurably wounded, if it appears in any of these instances that the condition of the animal resulted from fault or neglect. (A. R. 1078, 1913.)

2846. Under the provisions of the act of Congress making appropriations for the support of the Army, approved March 4, 1915, condemned horses of the Regular Army, which are no longer fit for the service but which are still suitable for purposes of instruction, may be issued to the field artillery of the Organized Militia. Inspectors acting on inventory and inspection reports of horses should designate for transfer to the militia such horses as are not continued in service but which are suitable for instruction purposes. Condemned horses fulfilling these conditions will be reported by department commanders to the War Department and instructions will be given as to their disposition.

When condemned horses issued to the Organized Militia are no longer fit for the purpose of instruction, they will be sold, as now provided by law. Provisions for shelter, care, and feeding of the animals transferred to the Organized Militia will be made by the respective States, Territories, or the District of Columbia, as prescribed by the Secretary of War. (Bull. 19, W. D., 1915.)

2847. Whenever an officer, noncommissioned officer, or other person in the military service is detached from a post for duty in the field and has left quartermaster property for which he has signed a memorandum receipt, the quartermaster will take possession of such property upon request of the person concerned, carefully check same, and issue a credit slip (Q. M. C. Form 248), in duplicate, on which will be listed the article or articles taken in, the original of which will be sent to the person concerned and the duplicate retained by the quartermaster. Should damage, not the result of fair wear and tear in the service, or a shortage be found to exist, the quartermaster will communicate with the person concerned with a view to securing an adjustment before taking steps toward collecting the value of the article or articles short or damaged. (A. R. 1001, 1913.)

2848. Survey required when loss, damage, or deficiency is discovered upon taking inventory of quartermaster supplies. (A. R. 1094, 1913.)

2849. Survey required when any band instrument becomes unserviceable. (A. R. 1170, 1913.)

2850. Within two years of the date of delivery by a contractor, shoes found defective, due to faulty material or workmanship, will be replaced by the contractor, under the terms of his agreement.

To protect the interests of the Government and the soldier, as well as to insure fair treatment of a contractor, the following procedure will be observed, whenever shoes alleged to be thus defective have been issued to a soldier:

(a) If, after investigation by a surveying officer, his recommendation that shoes issued were defective through faulty material or workmanship, and through no fault of the soldier receiving them, be approved by the authority directing the investigation, the shoes, accompanied by a copy of the surveying officer's report, may be delivered to any issuing quartermaster, and a serviceable pair of shoes issued to the soldier in lieu thereof. No charge will be made on the soldier's clothing account for the shoes by which defective shoes are replaced.

(b) The quartermaster who replaces defective shoes will invoice and ship the defective shoes, accompanied by a copy of the surveying officer's report, to the depot at which the shoes were delivered. The depot quartermaster who receives such defective shoes will call upon the contractor to replace the shoes, and will place the shoes received in stock. If a contractor fails to replace the defective shoes, they will be sent to the quartermaster, United States disciplinary barracks, to be repaired and set aside for issue to prisoners.

(c) For shoes received from contractors on hand for more than two years, which are found defective due to faulty material or workmanship, the procedure directed herein for shoes found defective within two years from date of delivery by contractors will be observed, except that the quartermaster who replaces the shoes will invoice and ship same direct to the quartermaster, United States disciplinary barracks. (Cir. letter, A. G. O., No. 3, 1913.)

2851. The instructions relative to the inspection of clothing and equipage supplies, and the maintenance of inspectors at factories during the execution of contracts pertaining to the same are filed as Appendix 6.

2852. Concerning the inspection of Army posts by officers of the Quartermaster Corps on duty in the office of the Quartermaster General who visit Army posts on official business, the following points will be made subject of special inquiry and report to the Quartermaster General:

1. Observe and note the general administration of the post quartermaster's office, covering the number and need of employees, their efficiency, kind and quality of transportation, its condition, and the use to which it is actually put.

2. Construction and repair of buildings, including examination of both labor and material entering into new construction; whether or not the specifications are being carefully observed; condition of old buildings and necessity for repairs; determine whether or not the constructing quartermaster and his assistants are familiar with the plans and specifications; particularly confer with the civil engineers and superintendents of construction, with a view to determining their fitness for the positions which they occupy.

3. Plumbing and sewer systems. Investigate, particularly in barracks, the condition of the plumbing to determine whether or not reasonable care is being taken; this should also include the examination and report on sewer systems and sewage-purification plants, if any.

4. Roads, walks, and drains. Same as paragraph 2.

5. Heating, pumping, and power plants. Investigate the stability of plants, number of employees, amount of coal consumed, and quality of service rendered.

6. Observe whether or not any extensions have been made to water supply, sewerage, plumbing, heating, and lighting plants of post, or buildings at post, beyond what was included and authorized in original plans for post and buildings, and to what extent, if any, supplies furnished for repairs only have been used for such extensions.

7. Need of new construction. Determine from conversation with post commander the actual needs of the post for additional construction or special repairs.

8. Trees, shrubs, and grass. Investigate to ascertain if the quartermaster has made a reasonable effort to beautify the grounds from materials available.

9. Invite post commander and post quartermaster to express their views in respect to the needs of the post on matters pertaining to the Quartermaster Corps.

10. Hereafter, when orders are requested for officers to make inspections of any kind at posts, the application for the order will state the specific purpose of such inspection and add, "and other matters pertaining to the Quartermaster Corps."

2853. Heavy tentage should not be submitted to the action of a surveying officer except in case of damage. (Letter 246046, Q. M. G. O., Nov. 17, 1908.)

ARTICLE IV.

CONSTRUCTION AND REPAIR OF BUILDINGS, STRUCTURES, AND SYSTEMS.

GENERAL PROVISIONS.

2854. When practicable, temporary buildings for the use of the Army will be erected by its enlisted force, and necessary repairs of public buildings at garrisoned posts not appropriated for or specially authorized will be made by the troops. (A. R. 208, 1913.)

2855. All work pertaining to construction and repair that has heretofore been done by or under the direction of officers of the Quartermaster Corps shall, except as otherwise now provided by laws or regulations, hereafter be done by or under the direction of officers of said corps. (Sec. 9, act June 3, 1916.)

2856. The Secretary of War is hereby authorized to maintain, upon military reservations or elsewhere, camps for the military instruction and training, of such citizens as may be selected for such instruction and training, upon their application and under such terms of enlistment and regulations as may be prescribed by the Secretary of War; to use, for the purpose of maintaining said camps and imparting military instruction and training thereat, such arms, ammunition, accouterments, equipments, tentage, field equipage, and transportation belonging to the United States as he may deem necessary; to furnish, at the expense of the United States, uniforms, subsistence, transportation by the most usual and direct route within such limits as to territory as the Secretary of War may prescribe, and medical supplies to persons receiving instruction at said camps during the period of their attendance thereat, to authorize such expenditures, from proper Army appropriations, as he may deem necessary for water, fuel, light, temporary structures, not including quarters for officers nor barracks for men, screening, and damages resulting from field exercises, and other expenses incidental to the maintenance of said camps, and the theoretical winter instruction in connection therewith; and to sell to persons receiving instruction at said camps, for cash and at cost price plus ten per centum, quartermaster and ordnance property, the amount of such property sold to any one person to be limited to that which is required for his proper equipment. All moneys arising from such sales shall remain available throughout the fiscal year following that in which the sales are made for the purpose of that appropriation from which the property sold was authorized to be supplied at the time of the sale. The Secretary of War is authorized further to prescribe the courses of theoretical and practical instruction to be pursued by persons attending the camps authorized by this section; to fix the periods during which such camps shall be maintained; to prescribe rules and regulations for the government thereof; and to employ thereat officers and enlisted men of the Regular Army in such numbers and upon such duties as he may designate. (Sec. 54, act June 3, 1916.)

2857. The Secretary of War shall annually submit to Congress recommendations and estimates for the establishment and maintenance of indoor and outdoor rifle ranges, under such a comprehensive plan as will ultimately result in providing adequate facilities for rifle practice in all sections of the country. And that all ranges so established and all ranges which may have already been constructed, in whole or in part, with funds provided by Congress shall be open for use by those in any branch of the military or naval service of the United States and by all able-bodied males capable of bearing arms, under reasonable regulations to be prescribed by the controlling authorities and approved by the Secretary of War. That the President may detail capable officers and noncommissioned officers of the Regular Army and National Guard to duty at such ranges as instructors for the purpose of training the citizenry in the use of the military arms. Where rifle ranges shall have been so established and instructors assigned to duty thereat, the Secretary of War shall be authorized to provide for the issue of a reasonable number of standard military rifles and such quantities of ammunition as may be available for use in conducting such rifle practice. (Sec. 113, act June 3, 1916.)

2858. Following the established practice with regard to naming military posts, no camp or vessel, and no building, hall, street, driveway, etc., on a military reservation will be named in honor of a living officer. Any name not conforming to this rule will be changed. (Cir. 64, W. D., 1906.)

2859. At each permanent post suitable rooms will be set aside for use as library, reading room, chapel, and school. (A. R. 331, 1913.)

2860. The following instructions pertain to brick ovens at posts:

An oven that has never been fired should be heated with a slow fire for not less than two days, with the dampers open to allow moisture from the material of which the oven is constructed to escape.

In firing an oven for baking, open the draft dampers, close the gas dampers (those above the fireplace), and open the ash-pit door. Build the fire in the fireplace, and as soon as it is well started put in all the fuel that is needed for heating the oven. Keep the dampers this way until the fuel is nearly consumed,

then close draft dampers and ash-pit door. Ovens once installed should not be allowed to grow cold except when repairs are required.

To prevent the grates from burning out, the fire should be kept clean at all times and ashes should not be allowed to accumulate in the ash pit. Overfiring should be carefully guarded against.

Furnace tiles should be installed by a mechanic familiar with such work. When properly installed they should last about three years. On account of liability of cracking the tiles, water should not be thrown into the oven to cool it nor be used to any extent in washing it out. When necessary to mop out an oven to free it from dust, ashes, etc., a dampened gunny sack on a long pole may be used.

Any mechanic can replace damaged grates, but more extensive repairs to an oven, especially those requiring brickwork, should be made by a mechanic familiar with oven construction.

2861. At all permanent posts a suitable building for baking bread is provided by the Quartermaster Corps. Bake ovens and apparatus appertaining to the baking of bread are also provided. (A. R. 1201, 1913.)

2862. Constructing quartermasters and their employees, and contractors and their employees, while engaged in construction work at military posts ordered by the War Department, are under the exclusive control of the Quartermaster General of the Army in all matters pertaining to such construction work, unless otherwise directed in orders from the War Department, but in matters of discipline, police, and sanitation they are under control of post commanders and of department commanders at places not excepted from the command of department commanders.

Post and department commanders will furnish to constructing quartermasters and their employees, and to contractors and their employees, every proper facility for the discharge of their duties, but will not supervise or give instructions relative to the construction work.

Upon completion and acceptance of such construction at a military post the constructing quartermaster will turn the work over to the post commander, who will inspect it and submit to The Adjutant General of the Army, through military channels, a report as to whether the work meets all requirements. (G. O. 146, W. D., 1909.)

2863. In the interests of discipline and the service, a post commander should have full knowledge of all work within the limits of his jurisdiction, including work of construction incident to the upkeep of the post, and will have full disciplinary control and supervision over all commissioned, enlisted, and civilian personnel engaged on work within the limits of his jurisdiction or command while such personnel is within the limits of such jurisdiction or command. In all cases where the officer in charge of such work is subject to the orders of the post commander in connection with any other post duty, the post commander will have control and supervision of the said work to the same extent that he would have if the work were done by an officer of his staff. Such control and supervision, however, will not be construed as authorizing the post commander to change or modify the plans for construction work approved by the War Department or to revoke or modify instructions received from superior authority. Officers engaged in construction work of the type above referred to will keep the post commander fully informed as to the scope and progress of the work therein and as to any modifications with regard to the same, whether directed by superior authority or recommended by himself.

The provisions of the preceding sentence shall not apply to the affairs of supply depots which may be located within the limits of military posts, excepting when specific authority to that end is granted.

The foregoing instructions will apply to Coast Artillery garrisons, substituting the words "coast defenses" for "posts." (G. O. 2, W. D., 1914.)

2864. Each quartermaster in charge of construction work will submit at the end of each month a letter stating concisely the percentage of completion of each building or other project under construction at his station, and he will also send a copy of this letter to the department quartermaster for the information of the department commander. The following form of letter is suggested:

FORT BLANK, N. J., January 31, 1916.

From: The constructing quartermaster, Fort Blank, N. J.

To: The Quartermaster General.

Subject: Report of progress of construction.

The following percentage of completed work on each building or other project under construction at this post during January, 1913, is as follows:

	Per cent.
One double cavalry barracks.....	28
One field officers' quarters.....	60
One quartermaster's stable.....	40
Sewer system.....	50
Construction of roads.....	80

JOHN DOW,
Captain, Q. M. Corps,
Constg. Q. M.

The total amount earned on construction, plumbing, heating, and electric wiring will be compared with the total of the contract prices for all classes of work in order to determine the percentage of completion for each building, but it is not necessary to state a separate percentage for each class of work.

In preparing monthly letter state for each contract which will expire within a month whether work is progressing so as to be completed on time, and if not state briefly what steps have been taken to complete the work after expiration of contract.

2865. Circular letter of October 19, 1899, to department commanders is hereby modified and reissued as follows:

The Secretary of War directs that permission be granted to the Army Young Men's Christian Association to establish its work at the various posts of the Army in the United States and in the islands of Porto Rico and the Philippines, and commanding officers are enjoined to facilitate the efforts of this association to provide helpful, physical, intellectual, and unsectarian religious influences by providing therefor suitable quarters, which may be in the post exchange buildings if room is there available and its use for such purposes is deemed wise by the commanding officer. The privileges granted hereunder are subject to the control of commanding officers and should be so defined as not to interfere with military operations and discipline. (Cir. 15, W. D., 1904.)

2866. The following instructions are furnished for the information and guidance of officers of or assigned to duty in the Quartermaster Corps who are in charge of construction of public buildings and improvements of any kind, whether the work is carried on under contract or by purchase of material and hire of labor:

Whenever a building or other public improvement is completed and ready for occupation and use the officer in charge of the work will report the fact to the quartermaster of the post through the post commander and furnish him one copy of plans and specifications under which it was executed and a statement of cost of the same. The items of cost under each appropriation will be separately stated—for example, in case of a building, cost of construction proper, plumbing, heating, wiring, or gas piping and lighting fixtures will be stated, also any authorized extras under each class of work.

Where the post quartermaster is himself in charge of construction it will be his duty to see that plans, specifications, and reports of cost of any construction work under his supervision are kept as part of the permanent records of his office.

2867. Officers of the Quartermaster Corps in charge of the construction of public buildings at military posts will transfer to the post quartermaster all such articles pertaining to said buildings which they are, under existing orders, required to take up and account for on their property returns, such as screens, screen doors, lockers, stoves, ranges, etc., when the buildings are completed and turned over for occupation to the garrison.

Post quartermasters will receive, receipt, and account for property thus transferred to them.

The invoice of the constructing quartermaster will show specifically the building or buildings to which the property transferred pertains.

This paragraph will be quoted on invoices and receipts as the authority for the transfer.

2868. At any post where building material can be obtained without expense to the Government, and it is desired to erect buildings by labor of the troops for use as post exchanges, gymnasiums, bowling alleys, and other places of amusement, the post commander is authorized to use the necessary teams and such tools, window sash, doors, and other material as may be on hand and can be spared. (A. R. 330, 1913.)

2869. The home station of a militia organization will be known as its company rendezvous. The places of assembly for the Organized Militia of a State, Territory, or the District of Columbia, designated by the governor of the State or Territory or by the commanding general of the District of Columbia Militia will be known as mobilization camps. A mobilization camp need not necessarily be under canvas. (A. R. 462, 1913.)

RESERVATIONS.

2870. The question of title to and jurisdiction over lands must be passed upon as directed in paragraph 793 before any public money is expended for the erection of armories, arsenals, forts, fortifications, or permanent buildings of any description thereon.

2871. A copy of the plat of the lands at each post, fort, arsenal, and depot, furnished from the proper bureau, will be carefully preserved in the office of the commanding officer. (A. R. 708, 1913.)

2872. All papers relating to the Washington Aqueduct and public buildings and grounds in the District of Columbia will be filed in the office of the Chief of Engineers. All other deeds and papers pertaining to the title or sale of, and any lease, grant, license, or easement of, upon, or over any military reservation or other lands under the jurisdiction of the War Department will be filed in the office of the Judge Advocate General. When any such papers come into the possession of any bureau they shall within five days thereafter be transferred to the office of the Judge Advocate General. (A. R. 705, 1913.)

2873. Permanent barracks, quarters, or other buildings, or piers, or wharves, will not be erected or constructed except by the order of the Secretary of War, and in accordance with plans approved by him; nor will any material alterations be made in public buildings unless like authority is first obtained; nor will any expenditures exceeding \$500 be made upon any building or grounds at any post, fort, arsenal, or depot without the approval of the Secretary of War and upon detailed estimates submitted to him. (A. R. 707, 1913.)

2874. Action to be taken whenever a public building at a military post or station is seriously damaged by fire, storm, or other natural cause. (A. R. 769, 1913.)

2875. Reservations are fenced where required by law or local conditions. Cost of this work is properly chargeable to the appropriation "Supplies, services, and transportation."

Target ranges are sometimes fenced, and the cost of such construction and repairs incident thereto is charged to the appropriation "Shooting galleries and ranges."

Construction and repairs to interior fences and corral fences are charged to the appropriation "Barracks and quarters."

Construction and repair of picket lines are chargeable to the appropriation "Supplies, services, and transportation."

2876. Seeds for post gardens may be procured from post exchange funds, or from company funds. (A. R. 248, 1913.)

2877. Department commanders will supervise all military reservations within the limits of their commands. If necessary, post commanders will use force to remove trespassers.

No license or permission to any civilian to use or occupy any part of a reservation will be given, except by the Secretary of War, unless he be in the employ of the Government, or in the family or service of persons there employed. (A. R. 212, 1913, as changed by C. A. R. 42, 1916.)

2878. Military posts temporarily evacuated by troops, and lands reserved for military use, will be under charge of the Quartermaster Corps. Permanent works of defense, however, and the lands appurtenant thereto, are under the supervision of the Engineer Department. (A. R. 214, 1913.)

2879. Commanding officers of posts at or near which suitable public lands are available will set aside for post gardens such ground as may be necessary for the production of vegetables for the command, and will cause it to be cultivated by the garrison, or if the commanding officer so elects, he may apportion it among the organizations for cultivation by them. (A. R. 342, 1913.)

2880. The sale of, or dealing in, beer, wine, or any intoxicating liquors by any person in any post exchange or canteen or Army transport, or upon any premises used for military purposes by the United States, is prohibited. Commanding officers will carry the provisions of this paragraph into full force and effect, and will be held strictly responsible that no exceptions or evasions are permitted within their respective jurisdictions. (A. R. 346, 1913.)

REVOCABLE LICENSES, PERMITS, AND PRIVILEGES.

2881. There are three ways or methods by which persons not connected with the military establishment may enter and do certain things on a military reservation:

- (1) By authority of Congress.
- (2) By a revocable license.
- (3) By lease under the provisions of the act of July 28, 1892.

2882. In accordance with Army Regulations 212, 1913, no license or permission to any civilian to use or occupy any part of a reservation will be given, except by the Secretary of War, unless he be in the employ of the Government, or in the family or service of persons there employed.

Construction, by private parties, of buildings on military reservations is contrary to the policy of the department. A revocable license to construct permanent buildings upon a military reservation is not legitimate (Dig. Op. J. A. G., p. 952), and can not be granted without special authority from Congress.

2883. Except in rare instances where the privilege desired is of but slight importance, permission to erect or construct buildings other than public on military reservations will be granted only by the Secretary of War under a revocable license executed by him, in which the conditions for occupancy will be clearly set forth. (A. R. 212, 1913.)

2884. The Secretary of War is without authority to grant permission for construction of a chapel for the exclusive use of any particular denomination on a military reservation. (Dec. Atty. Gen., May 19, 1897.)

2885. That the Secretary of War, in his discretion, may authorize the erection of a building for religious worship by any denomination, sect, or religion on the West Point Military Reservation: *Provided*, That the erection of such building will not interfere with the uses of said reservation for military purposes. Said building shall be erected without any expense whatever to the Government of the United States, and shall be removed from the reservation, or its location changed by the denomination, sect, or religious body erecting the same whenever, in the opinion of the Secretary of War, public or military necessity shall require it, and without compensation for such building or any other expense whatever to the Government. (Act July 8, 1898; G. O. 103, W. D., 1898.)

2886. Congress has authorized the Secretary of War to grant permission by revocable license to the international committee of Young Men's Christian Association of North America to erect on military reservations such buildings as their work for welfare of the garrison may require. (Act May 31, 1902.)

2887. Authority is hereby given to the Secretary of War to grant permission, by revocable license, to the American National Red Cross to erect and maintain on any military reservation within the jurisdiction of the United States buildings suitable for the storage of supplies, or to occupy for that purpose buildings erected by the United States, under such regulations as the Secretary of War may prescribe; such supplies to be available for the aid of the civilian population in case of serious national disaster. (Sec. 10, act June 3, 1916.)

2888. Establishment of national banks at military posts has been disapproved by the Secretary of War.

2889. Cutting of grass, gathering of fruit, etc., on military reservations, by private parties, being usufructuary interests in the land, can not be permitted under revocable license. (Dig. Op. J. A. G., p. 950.)

2890. To permit cultivation or farming on military reservations by private parties is contrary to the policy of the War Department, except on ungarrisoned reservations in certain cases where it can be legally

permitted only under a lease as authorized by law (27 Stat., 321) and not by license (p. 952, Par. VIII, A-1, Dig. Op. J. A. G.).

2891. Golf courses on military reservations. Applications for licenses for this purpose have not been favorably considered by the War Department.

2892. Licenses for laundries are sometimes granted at isolated posts where there is no post laundry owned by the Government.

2893. Mining on military reservations by private parties is prohibited by law. (27 Stat., 321.)

2894. Without express authority from Congress, the Secretary of War can not grant to railway companies permanent rights of way over military reservations. (Dig. Op. J. A. G., p. 943, Par. VI, B.)

The Secretary of the Interior has authority from Congress to grant certain rights of way of a permanent or temporary nature through military or other reservations only upon approval of the commanding officer of the department under whose supervision the reservation falls. (31 Stat., 790.) The Secretary of War has been authorized by Congress to permit the extension of roads across military reservations, the landing of ferries, and the erection of bridges thereon, and to permit cattle to be driven across them (23 Stat., 108), and the Judge Advocate General's office has always held that the Secretary of War may, by revocable license, permit a temporary use, terminable at his discretion, as the public interests may require, of United States land under his control, provided such license conveys no usufructuary interest in the land, and such use does not conflict with the purpose for which the land is held. (Dig. Op. J. A. G., p. 950.)

2895. It is contrary to the policy of the War Department to permit the establishment within reservation limits of orders or societies other than those of a purely military character. (Ind. The A. G., Nov. 26, 1913; No. 2087553, A. G. O.)

2896. The Secretary of War has no authority to permit the use by a private party of surplus water from a post water system, except when it is in the interest of the military service, and then the licensee must bear a proportionate share of the operating expenses of the plant. (Dig. Op. J. A. G., pp. 954, 955.) It is customary to grant permits to other departments of the Government to make connections to post water systems when necessary, if practicable.

BARRACKS AND QUARTERS.

2897. When buildings are about to be occupied, allotted, or vacated, an inspection of them will be made by the quartermaster, who will make and file a statement (Q. M. C. Form 466) of their condition, reporting to the commanding officer any damage apparently due to carelessness or neglect. Damages will be promptly repaired if possible. (A. R. 1010, 1913.)

2898. Neglect by any officer or soldier to take proper care of rooms, and action in regard thereto. (A. R. 1011, 1913.)

2899. The annual inspection of all public buildings, structures, and systems required to be made at every post and station; the preparation of annual estimates for repairs and new construction; and statement of condition of each building, structure, or system. (A. R. 1012, 1913.)

2900. Estimates for repairs to public buildings will include repairs to the buildings, and to all fixtures, systems, and apparatus pertaining to the buildings and permanently installed therein.

Annual estimates for repairs will also be prepared for all structures and systems exterior to buildings, including target ranges, drainage, dredging, and improvement to grounds.

Estimates for necessary new construction, extensions, alterations, additions, or new installations will be prepared annually and forwarded at the same time and in the same manner as the estimates for annual repairs, stating fully the necessity for each item of work called for.

Where blanks are furnished especially for the purpose these estimates will be submitted thereon; in cases where no special blank is furnished estimates will be submitted on Q. M. C. Form 160. (A. R. 1013, 1913.)

2901. In connection with paragraphs 1012 and 1013, Army Regulations, 1913, a brief description of bake ovens and field ovens, size, name of manufacturer, if known, and all other information requisite to a clear understanding of the case will be given on the annual estimate sheet.

The total amount estimated for each post for the following items of work should be entered separately under the appropriation for "Supplies, services, and transportation" in the recapitulation on Q. M. C. Form 415a, viz:

- Repairs to bake ovens and equipment.
- Repairs to field bakeries and equipment.
- Repairs to field ranges and equipment.

These requirements will be observed, so far as practicable, in the Philippine Islands. (G. O. 10, W. D. 1913.)

2902. Requisitions for new construction work are required to be submitted on Q. M. C. Form 160, accompanied by detailed drawings and maps to illustrate where facilities exist for making such drawings.

2903. The following instructions appear on "Annual estimate of repairs for public buildings," etc. (Q. M. C. Form 415b):

1. To be prepared and forwarded in accordance with the provisions of Army Regulations, 1913, as revised (pars. 1012-1017, 1466, 1468), and General Orders, No. 10, War Department, series 1913. To be prepared in triplicate for posts under the jurisdiction of department commanders, one copy to be forwarded through department headquarters to The Adjutant General of the Army. To be prepared in duplicate for depots and independent stations, one copy to be forwarded to The Adjutant General of the Army.

2. Estimates for repairs to buildings, etc., payable from appropriation "Construction and repair of hospitals" or "Quarters for hospital stewards," will be prepared and submitted separately in a similar manner on this form. This is required in order to refer these estimates to the Surgeon General of the Army for his recommendation. Instead of using the back cover which contains the printed instructions for this estimate, a plain sheet of paper should be used; by doing this a saving in printing will be accomplished.

3. Repairs are payable from the following appropriations and should be prepared under the different items as indicated:

(a) *Barracks and quarters.*—Repairs to public buildings in the United States, except those indicated below as payable from other appropriations; also repairs to fixtures and appurtenances to these buildings, such as elevators, authorized furniture in officers' quarters and messes, window screens, screen doors and sash, refrigerators, and wall lockers; sawmills, corral fences and other interior fences, except as otherwise indicated.

(b) *Barracks and quarters, Philippine Islands.*—Repairs in the Philippine Islands, which in the United States are made from the appropriation "Barracks and quarters."

(c) *Supplies, services, and transportation, Quartermaster Corps.*—

1. Repairs to heating systems, exterior and interior to buildings; also boilers, machinery, and apparatus in central heating plants. (Buildings proper to be included under appropriation "Barracks and quarters.")

2. Repairs to machinery and apparatus in power-plant buildings; lighting systems exterior and interior to buildings; electric-light lines, street lighting, transformers, etc., gas or electric fixtures, in all buildings except those covered by the appropriation "Military post exchanges"; electric wiring and gas piping in all buildings, except hospitals, hospital stewards' quarters and those covered by appropriation "Military post exchanges." (Power-plant buildings and transformer substation buildings to be included under appropriation "Barracks and quarters.")

3. Repairs to bakery buildings.

4. Repairs to bake ovens and apparatus.

5. Repairs to field bakeries and equipment.

6. Repairs to field ranges and equipment.

7. Repairs to laundry buildings.

8. Repairs to reservation fences.

9. Repairs to wagon and track scales.

10. Repairs to heating stoves, ranges, and cooking stoves.

11. Repairs to steam cooking systems.

12. Repairs to machinery and equipment for ice and refrigerating plants. (Buildings proper to be included under appropriation "Barracks and quarters.")

13. Repairs to plumbing in all buildings, except hospitals, hospital stewards' quarters, and buildings covered by appropriation "Military post exchanges."

14. Repairs to water systems, including machinery and apparatus, pipe lines, wells, reservoirs, and all other parts of the water system exterior to buildings. (Pump houses proper and water tanks to be included under appropriation "Barracks and quarters.")

15. Repairs to machinery and apparatus in sewage purification plants or sewage disposal plants, sewer mains, and all other parts of sewerage system exterior to buildings. (Crematory buildings and plants proper to be included under appropriation "Barracks and quarters.")

16. Repairs to fire-extinguishing apparatus and fire-alarm systems.

17. Repairs to flagstays, picket lines, and electric bell systems.

18. Maintenance and repair of railroad equipment.

Supplies necessary for the operation of any part of the systems, like fuel, oil, waste, engine supplies, boiler compound, etc., will not be included in this estimate, as they will be included in the allotment for Class A supplies.

(d) *Military post exchanges.*—Repairs to post exchanges, gymnasiums, recreation buildings, and bowling alleys (and their appurtenances), including gymnasium and bowling alley equipment.

(e) *Construction and repair of hospitals.*—Repairs to hospitals and buildings pertaining thereto; also to the plumbing, electric wiring, gas piping, and appurtenances to these buildings (except gas and electric fixtures), including fences, elevators, wall lockers, window screens, screen doors, storm doors, and sash and window shades.

(f) *Quarters for hospital stewards.*—Repairs to quarters for hospital stewards; also to the plumbing, electric wiring, and gas piping therein, and appurtenances (except gas and electric fixtures), including fences, window screens, screen doors, storm doors, and sash and window shades.

(g) *Shooting galleries and ranges.*—Repairs to shooting galleries and ranges, with their buildings, water, and communication systems.

(h) *Roads, walks, wharves, and drainage.*—

1. Repairs to roads, curbs, gutters, and railroad tracks.

2. Repairs to walks.

3. Repairs to wharves.

4. Repairs to sea walls, drains, and drainage.

5. Dredging channels.

6. Care and improvement of grounds.

4. In reporting expenditures made during the preceding year, all repairs to each building and its appurtenances during the prescribed time will be included, but extensions, additions, alterations, renewals, or new installations will not be included in the reports of cost or in this estimate. Estimates for items excepted will be submitted on Q. M. C. Form 100. (See par. 1017, A. R., 1913.)

5. Department quartermasters and post quartermasters will enter for each building on their copy of historical record such amounts reported herein as were expended during the preceding year. (See par. 6, Cir. No. 5, O. Q. M. G., Mar. 20, 1916.)

6. This form supersedes Q. M. C. Forms Nos. 412, 413, 414, 415, 415a, and 415b. For such miscellaneous items of work as sewer systems, lighting systems, roads, etc., that do not pertain to buildings, separate sheets for each should be inserted after those pertaining to buildings. If it is found that there is not sufficient space for the proper preparation of the estimate in the spaces provided, an extra plain sheet should be inserted. The sheets containing estimates for buildings should be arranged numerically by building numbers. A separate sheet to be inserted for each building, reservation fence, iron flagstaff, garbage crematory, sawmill, wagon scale, track scale, etc.; also a separate sheet for interior fences, field bakeries and equipment, and field ranges and equipment. Small inclosing fences, corral fences, and picket lines will be taken up on the sheet for the building to which they pertain. The estimates should be bound through holes at top of sheets.

7. Commanding officers at posts, when work is completed, will indicate in red ink on the estimates opposite the amount estimated for, the amount actually expended for each item of work on each building or each set of quarters; also for all other items of work, etc., so that the Quartermaster General's office will have knowledge of the actual cost of repairs of each item. Commanding officers will comply with the provisions of paragraph 707, Army Regulations, 1913.

8. A certificate should be furnished by quartermasters and post commanders in connection with the estimate for repairs to systems of water supply, sewerage, plumbing, heating, gas or electric lighting, showing whether the need for repairs is due to ordinary wear and tear or to breakage or carelessness in handling, and if the latter the statement should give sufficient details to place the responsibility.

2904. Post commanders will carefully examine these estimates and will forward them not later than April 1 with their recommendations to the department commander. (A. R. 1014, 1913.)

2905. Based upon the estimates and recommendations received, the Quartermaster General, with the approval of the Secretary of War, will make apportionments from which department and other commanders will make allotments for repairs.

The department commander in making allotments for repairs for the various posts in his department will specify a total amount approved under each appropriation involved for all the work at that post. All commanding officers will comply with the provisions of paragraph 707, Army Regulations, 1913.

After allotments for repairs shall have been made by the department commander, the annual estimate will be sent to the post to which it pertains. All three copies will be retained at the post until June 30 of the fiscal year concerned. The commanding officer will then indicate in red-ink figures on the three copies of the estimate, opposite the amount estimated for, the amount actually expended for each item of work on each building or each set of quarters, also for all other items of work, etc., so that the Quartermaster General's office will have knowledge of the actual cost of repairs, etc., of each item when the estimates are returned to that office. When this shall have been accomplished, one copy of the estimate will be retained at the post; the other two copies will be forwarded to department headquarters, one copy to be retained there for record and the other to be forwarded to The Adjutant General of the Army.

After all repairs, etc., shall have been completed, commanding officers of depots and independent stations will forward one copy of the annual estimate to The Adjutant General of the Army, one copy being retained at the depot or station for record there. The same regulations will govern, so far as applicable, for depots and independent stations with reference to retaining and completing the estimates as stated in section 3 above, as apply to posts under the jurisdiction of department commanders. (A. R. 1015, 1913, as changed by C. A. R. 44, 1916.)

2906. Post and department commanders will carefully examine into the methods that are being pursued in making repairs, with a view to utilizing to the fullest extent all facilities that are available at the post for such a purpose.

In the preparation of estimates for repairs available post labor will be fully considered, with a view to its use whenever practicable.

Post transportation and prison labor, when available, will be used in making repairs to roads, walks, and wharves, and in improving grounds, and all posts should be supplied with the machinery necessary for making such repairs. (A. R. 1016, 1913.)

2907. Plans and specifications for permanent buildings are prepared in the office of the Quartermaster General, with the exception of hospitals and quarters for sergeants first class, Hospital Corps. For temporary structures and for additions and alterations in existing buildings, plans and specifications are usually submitted to the Quartermaster General with the requisitions for the work in accordance with paragraph 2919.

2908. Before inviting proposals for a new building or buildings, it is necessary that the site shall be approved by the Secretary of War in accordance with paragraph 2873. For a building at a Coast Artillery post within 1 mile of a fortification it is necessary that the site shall be approved by the Chief of Engineers and the Secretary of War, as required by paragraph 2923. In beginning the construction of a post or enlargement of same, a general layout, including all buildings which it is proposed to construct, is usually prepared by the Quartermaster General and submitted for the approval of the Secretary of War. In all

other cases when one or more buildings are to be constructed, a blue print of the post is sent to the post commander, through military channels, with instructions to indicate thereon a suitable site or sites for each building, after conference with the post authorities (including the local engineer officer in the case of a Coast Artillery post), and to forward same to the Quartermaster General through military channels.

2909. With the exception of such special projects as are in charge of constructing quartermasters who are under the direct control and supervision of the Quartermaster General, the construction of buildings in the Philippine Department is controlled by the department authorities. Funds are apportioned to the department quartermaster in lump amounts, and the department commander allots these funds for work at the various posts, exercising the same authority in regard to the location and construction of buildings as is exercised in the United States under paragraphs 2873 and 2823 by the Secretary of War. The department quartermaster, Philippine Department, is required to forward statements showing construction of buildings from both annual and special appropriations, purchase of land, etc., and amounts expended from each appropriation. The department quartermaster also forwards on June 30 and December 31 of each calendar year a statement showing all buildings and land occupied by troops at each garrison post, the material of which the Government buildings are constructed, and the rental paid for the land and buildings not owned by the Government.

2910. Supplies and services in connection with repairs, alterations, and additions to buildings or structures, and installations therein, are called for by post authorities, through military channels.

Purchases are made by the following methods:

- (1) By contract.
- (2) By written proposal and written acceptance.
- (3) By oral agreement.

2911. Work is done by the following methods, whichever is deemed to be the best interests of the service:

- (1) By purchase of material and utilizing post labor.
- (2) By purchase of material and hire of labor.
- (3) By formal contract.
- (4) By informal contract.
- (5) By combining purchase and hire and contract.

2912. When special repairs to any buildings, structures, or systems at any post or station are required, which could not be foreseen at the time the annual estimates for repairs were prepared, action is taken as follows:

Requisitions Q. M. C. Form 160, Classes D and IV, are prepared and forwarded to the Quartermaster General through proper channels.

2913. Emergency repairs are made by quartermasters at posts, upon written orders from post commanders. Requisitions are prepared and forwarded to department headquarters, and when approved funds are allotted from the department reserve, if available, and if not available, the papers are forwarded to the Quartermaster General and the same course is followed as in cases of special repairs.

2914. Estimates and requisitions for screens for doors and windows of barracks and quarters and other public buildings will be made with the greatest care and will be limited to covering only such openings as should be protected to insure the health and comfort of the occupants of the buildings.

Estimates for screens for any part of outside verandas of quarters or barracks must be accompanied by a full explanation of the conditions that render such protection necessary and must show that the screens for verandas are essential for sanitary reasons. (Cir. 55, W. D., 1907.)

2915. Material and labor are called for upon proper requisitions (Q. M. C. Form 160) for the construction of riding or obstacle courses where necessary for the training of officers and horses, the cost of which is chargeable to the appropriation "Barracks and quarters."

2916. Post laundries are installed from the appropriation "Supplies, services, and transportation," and are self-maintaining. Funds are advanced by the Quartermaster General to commence the operation of the laundries, also advances at the beginning of each fiscal year, which funds are reimbursed from the profits of the laundry at the earliest practicable date. It is the policy of the Quartermaster General to install these laundries at posts due to the location of which proper laundry facilities can not otherwise be obtained.

2917. Ice and refrigerating plants are installed from the appropriation "Supplies, services, and transportation," and the regulations for running the plants are made by the post authorities. Where surplus ice can be sold without entering into competition with commercial firms, the same is sold and the funds are deposited in the Treasury.

2918. A Class I (nonpersonal) estimate (Q. M. C. Form 171) is submitted at the commencement of each fiscal year for such services as the purchase of water, disposal of garbage, time and fire alarm services, by the department quartermasters and quartermasters at independent posts. Based upon these estimates an apportionment is made to the officers submitting the estimates for the ensuing fiscal year.

2919. No extensions, alterations, or additions to buildings, structures, or systems will be made at military posts or stations without proper authority from the War Department, nor will funds apportioned for repairs to these buildings, structures, or systems be used in making extensions, alterations, or additions thereto.

When extensions, alterations, or additions to any buildings, structures, or systems at a post or station are required, a statement showing the necessity therefor, accompanied by detailed information relative

thereto and estimates of cost on the prescribed form (Q. M. C. Form 100), with map or drawings to illustrate, will be submitted to the War Department through military channels. (A. R. 1017, 1913.)

2920. Hereafter when any electric lighting or power circuit is to be installed at any seacoast fortification the local representative of the Engineer or the Quartermaster Corps or of the Signal Corps, under whose direction or supervision the work is to be done, will notify the local representatives of the other two staff departments named, in advance of the initiation of construction work, in order that any necessary measure may be taken to prevent danger to life or property by reason of accident occurring during construction involving circuits or apparatus for which the other bureaus are responsible. Upon receipt of such information the local representatives of the staff departments will inform the chiefs of their respective bureaus accordingly. The district engineer officer is to be regarded as the local representative of the Engineer Department. In the case of interior military posts the notices herein required will be given only to the representative of the Quartermaster Corps or the Signal Corps. (G. O. 28, W. D., 1911.)

2921. When private buildings occupied as barracks or quarters, or lands occupied as encampments, are vacated, the commanding officer and quartermaster will make an inspection of them, and the latter will report, through the prescribed channels, to the Quartermaster General their condition and any injury which has resulted to them through such occupancy. (A. R. 1018, 1913.)

2922. Wall lockers and refrigerators will be branded with the post number of the building in which they are installed and will not be removed therefrom without the authority of the department commander. Inspections required by paragraph 1018, Army Regulations, 1913, will include wall lockers and refrigerators. (G. O. 81, W. D., 1905.)

2923. All plans for new fortifications, and all plans embodying important structural changes in existing fortifications, will be sent to the Chief of Staff, through the Chief of Coast Artillery, for the approval of the Secretary of War. The plans will be prepared for approval by the Chief of Engineers and the Chief of Coast Artillery and by the Chief of Staff for the Secretary of War. No alterations will be made in any fortification or in its casemates, quarters, barracks, magazines, storehouses, or any other building belonging to it, nor will any building of any kind, or work of earth, masonry, or timber be erected within any fortification or within a mile of its exterior except under the direction of the Chief of Engineers and by authority of the Secretary of War. (A. R. 1506, 1913.)

ALLOWANCE AND ASSIGNMENT.

2924. At each post and station where there are public quarters in buildings belonging to the United States the quartermaster, under direction of the commanding officer, will allot to each officer the quarters to which his rank entitles him. (A. R. 1024, 1913.)

2925. Regulations governing in the assignment and occupation of barracks and quarters at all posts where, in the opinion of the department commander, the barracks and quarters are sufficient for the purpose. (A. R. 1025, 1913.)

2926. When, in the opinion of the post and regimental commanders, the facilities of the post permit, the men of a machine-gun platoon will be quartered as an independent organization. (G. O. 47, W. D., 1910.)

2927. The selection of quarters at posts or stations where the provisions of paragraph 1025, Army Regulations, 1913, can not be applied. (A. R. 1026, 1913.)

2928. An officer reporting for duty at a post will, immediately upon his arrival, make written application to the commanding officer for quarters. If in command of troops, he will apply for quarters for himself, for his subordinate officers, and the enlisted men of his command. The application will be accompanied by a copy of the order directing him to report at the station, and will be referred to the quartermaster for proper action under such instructions as the commanding officer may indorse thereon. (A. R. 1027, 1913.)

2929. When enlisted men, not on recruiting service, are ordered to a city or town located in the vicinity of a military post, and the nature of the duty to be performed will admit, such enlisted men will be ordered to report to the commanding officer of the post for rations and quarters. (G. O. 205, W. D., 1910.)

2930. An officer will not occupy more than his proper allowance of quarters, except by permission of the commanding officer when there is an excess of quarters at the station. The allowance will be reduced pro rata by the commanding officer when the number of officers and troops present makes it necessary. The commanding officer will exercise such personal supervision over the matter of assignment of quarters as will conserve the interests of the United States, within the meaning of preventing so far as possible claims for commutation of quarters arising in the cases of officers who are on duty at places where there are public quarters. (A. R. 1028, 1913, as changed by C. A. R. 23, 1915.)

2931. Officers on duty with troops at station where there are public quarters will be furnished them in kind. (A. R. 1029, 1913.)

2932. At a military post where the headquarters of a department are or may be established the department commander may set aside quarters for the staff, but will not disturb assignment made under paragraph 1025, Army Regulations, 1913, if it can be avoided. Quarters thus reserved will not be open to selection, but will be subject to assignment independent of choice. (A. R. 1030, 1913.)

2933. An officer's right to quarters is solely one of occupancy. When he and his family cease to occupy them, except in case of temporary absence, they are open to selection by and reassignment to some other officer on duty at the post. (A. R. 1031, 1913.)

2934. When assigned to duty without troops or awaiting orders for the convenience of the Government, officers will be entitled to quarters, but in no case will they be furnished with quarters at two stations at the same time. (A. R. 1032, 1913.)

2935. The allowance of quarters to which an officer is entitled when on duty may be continued in kind at his proper station during the period for which the law permits him to be absent, without reduction of pay and allowances. An officer under suspension has the same right to quarters as when on duty status, if present at the post. (A. R. 1033, 1913.)

2936. At a post a sufficient number of rooms may be set aside for a mess when a majority of its officers unite in a mess, but never when the officers to be accommodated are less than three in number. (A. R. 1034, 1913.)

2937. No officers' club, mess, or other similar social organization of officers at any military post or station will be permitted to occupy any part of any public building, other than the private quarters of an officer, unless such club, mess, or other organization extends to all officers on duty at the post or station the right to full membership, either permanent or temporary, in such club, mess, or organization, including the right equally with any and all other members thereof to participate in the management thereof, to hold office therein, and to vote upon any and all of the affairs thereof in which the officers concerned have an interest.

Whenever at any military post or station permanent membership in any officers' club, mess, or other similar social organization, with the right to acquire an interest in the permanent property thereof, is limited to the members of a particular military organization, such club, mess, or other social organization must, in order to be permitted to occupy any part of any public building, other than the private quarters of an officer, extend the right of temporary membership to all officers on duty at the post or station and on such reasonable terms as to initiation fees, dues, and other charges as should be satisfactory to the temporary members. In the event of a disagreement as to the reasonableness of any such terms, the commanding officer of the post or station will require the parties in disagreement to submit written statements of their respective views of the matter, and will forward those statements, through military channels, to the War Department for decision as to the questions involved. (G. O. 54, W. D., 1909.)

2938. An officer on sick leave is entitled to public quarters at his station during the period of sick leave, not exceeding six months, provided he or his family occupy them. (A. R. 1035, 1912, as changed by G. A. R. 28, 1915.)

2939. Allowance of quarters for members of the Nurse Corps. (A. R. 1045, 1913.)

2940. The office, or room, to which a military attaché serving abroad is entitled. (A. R. 1109, 1913.)

2941. The assignment of a suitable operating room to a dental surgeon or an acting dental surgeon when he reports for duty at a post. (A. R. 1307, 1913.)

2942. In emergencies civilian physicians may be employed as contract surgeons and when on duty at a post or station where quarters in kind are provided they will be entitled to quarters allowed by regulation to a first lieutenant, including heat and light. (A. R. 1390, 1913, as changed by C. A. R. 12, 1914.)

2943. It has always been the custom for the post commander to assign each noncommissioned staff officer such quarters as he deemed for the best interests of the service, without regard to rank or right of selection. In fact, the right of selection of quarters by a noncommissioned officer, according to his rank, has never been recognized and never should be. (Doc. Lieut. Gen., Cir. 10, A. G. O., 1885.) This decision reaffirmed so far as regards noncommissioned staff officers who are entitled to a room as quarters, except in cases where appropriations have been made by Congress for quarters for a specified class of noncommissioned staff officers. (Dec. Chief Staff, Mar. 10, 1905, Cir. 18, W. D., 1906.)

HOSPITALS AND QUARTERS FOR MASTER HOSPITAL SERGEANTS, HOSPITAL SERGEANTS, AND SERGEANTS FIRST CLASS, MEDICAL DEPARTMENT.

2944. A building will not be erected for or occupied as a hospital until the opinion of a medical officer has been obtained in writing upon the suitability of site and proposed arrangement. If the commanding officer dissent from this opinion he will return it to the surgeon with his reasons indorsed thereon, who will forward it, through military channels, to the Surgeon General. (A. R. 1464, 1913.)

2945. Hospitals will be erected at permanent posts in accordance with plans and specifications furnished by the Surgeon General, approved by the Secretary of War. (A. R. 1465, 1913.)

2946. When alterations or additions to hospitals are necessary, the surgeon, after obtaining from the quartermaster an estimate of cost, will transmit plans and specifications, with proposed modifications, through military channels, to the Secretary of War. Similar action will be taken upon quarters for master hospital sergeants, hospital sergeants, and sergeants first class, Medical Department. (A. R. 1466, 1913, as changed by C. A. R. 42, 1916.)

2947. When hospitals or quarters for master hospital sergeants, hospital sergeants, or sergeants first class, Medical Department, are erected or repaired, the officer conducting the work will consult the surgeon, who will inspect the work during its progress, and when a building is ready for occupancy, the surgeon will report as to its merits to the Surgeon General, through the regular channel, and furnish a copy of the report to the constructing officer. (A. R. 1467, 1913, as changed by C. A. R. 42, 1916.)

2948. Estimates for new construction, betterments, and repairs in connection with hospitals, quarters for master hospital sergeants, hospital sergeants, and sergeants first class, Medical Department, and other

buildings, structures, and systems payable from the appropriation for "Construction and repair of hospitals" or "Hospital stewards' quarters" will be prepared separately, but in the same manner and forwarded at the same time as the estimates pertaining to other appropriations of the Quartermaster Corps.

These estimates will be prepared by the quartermaster, to whom the surgeon will furnish in writing a statement showing the items required. When the work has been completed the surgeon will report to the Surgeon General whether or not it was performed according to the estimate and will furnish to him a statement showing the material and balance of allotment remaining. Approved plans or estimates for construction or repair will be altered only by authority of the Secretary of War. (A. R. 1468, 1913, as changed by C. A. R. 42, 1916.)

2949. The Surgeon General will furnish to the Quartermaster General, in sufficient time for his annual estimates, a statement showing the hospital repairs which will be needed during the ensuing year, with estimated cost of the same. (A. R. 1469, 1913.)

2950. No portion of any hospital building at a military post will be used or occupied as quarters, nor will any mess be permitted or maintained therein except such as may be necessary for patients and enlisted men there on duty. (A. R. 1470, 1913.)

SHOOTING GALLERIES AND RANGES.

2951. Repairs to shooting galleries, ranges for target practice, shelter for supplies, and other buildings on target ranges: Based on annual estimates received from the various posts on March 1 of each year, department commanders are apportioned a sum within the limit of funds available for the above purposes.

Rental of target ranges: Requests for this service should be included in the estimate for Class 1, nonpersonal services forwarded at the beginning of each fiscal year.

Construction of ranges for target practice, indoor shooting galleries, shelter, etc., required in connection with target ranges: Estimates for this work should be prepared annually and forwarded at the same time and in the same manner as the estimates for annual repairs, stating fully the necessity for each item of work called for.

FLAGSTAFFS.

2952. Flagstaffs are furnished in metal in lengths of 75 and 100 feet. They are generally contracted for per plans and specifications provided by the Quartermaster General and chargeable to the appropriation "Supplies, services, and transportation."

Plans and specifications covering concrete foundations, erection, and painting of these staffs are furnished by the Quartermaster General. Work of this kind is generally done under contract after inviting bids. A plat of proposed location of flagstaff should accompany all requests for staffs in order that same may be located on the post map.

CARE OF BUILDINGS AND FIXTURES.

2953. Steam, hot-water, and hot-air heating:

Quartermasters of permanent posts should have a thorough knowledge of heating by hot air, steam, and hot water, and by frequent inspection of the heating plants in the officers' quarters and other Government buildings see that they are being properly and economically managed.

When steam boilers of steel construction are installed specifications require that a fusible plug be placed in them. This is done as a matter of safety, so that in case the water gets low and the boiler becomes overheated the fusible plug melts, allowing steam to escape and preventing an explosion.

In several cases where this plug has melted out it has been replaced by a solid plug, thus causing the boilers to be liable to injury and dangerous in use. Whenever a plug melts out it must be replaced only by a fusible plug.

Safety valves are installed on all steam boilers. Same should be opened by hand once a week to see that valve does not stick to seat. Safety valves should be set to open at about 15 pounds gauge pressure and in no case must the adjustment of valve be altered to prevent valve from opening at this pressure.

Special care will always be taken to see that the boiler has the proper amount of water in it. If by an accident it becomes empty or very low in water additional water must not be introduced while the boiler is hot. In such case the fire should be drawn and the boiler allowed to cool before introducing water.

If there is a thick hot fire in boiler, fire should be immediately covered with damp ashes, earth, or fresh coal, ash pit and smoke-pipe damper should be closed and fuel door opened and boiler allowed to cool off somewhat before fire is drawn.

For steam boilers, see that before starting fire all valves are open and that boiler and return pipes are filled with water to such an extent that the water stands in the middle of the gauge glass at the boiler.

For hot-water heating, ascertain that the entire system, including boiler, radiators, and pipe, is full of water. This will be shown by the glass at the water gauge of the expansion tank. Air should be released from radiators by opening air cocks on same until water appears.

See that smoke pipe, chimney, and boiler flues are clean and the draft good before starting fire, and that flues of boilers are cleaned at least once a week to keep boiler in an efficient condition.

In firing during severe weather keep grates clean and avoid a very deep fire, being careful, however, to avoid the formation of air holes in the fuel bed. Put small amounts of coal on the fire at comparatively frequent intervals, being careful to disturb the body of the fire as little as possible. The depth of the fire must not be so great as to interfere with the draft, and will have to be determined to suit the type of fuel

used. Thus with large-size anthracite a comparatively deep fire can be carried to good advantage, while with anthracite pea coal or with bituminous containing a large amount of slack the depth of fire must be reduced in order that a suitable draft may be maintained.

In firing during mild weather ashes may be allowed to accumulate to some extent above the grates, and intervals between firing should be longer.

If the fire is low do not put it out by throwing on a heavy charge of fresh coal. Before a heavy charge is fired, fire should be built up, by a number of light firings if necessary, until there is a bright bed of coals over the entire grate. A heavy charge of fresh fuel should not be spread over the entire surface of the fire, but a part of the live coals should be pushed to one side or to the rear of the fire so that they will be exposed when fresh coal has been spread over the balance of the grate. These live coals will ignite the combustible gases from the fresh coal and thus prevent a large waste of heat.

It is particularly important that the above method of firing be followed when bituminous coal is used. In some grades of bituminous coal nearly half of the heating value of the fuel may be lost if the gaseous portion is not ignited as it is driven off from the freshly fired coal.

Do not use the ash-pit door for draft, as this is equivalent to putting a 12-horsepower fire under a 4-horsepower boiler. It will make the coal clinker and injure the grate. The draft door is large enough to admit all the air necessary for the boiler.

The necessity for undue forcing of boiler should be avoided as far as possible by anticipating heavy demands on the heating system and governing its operation accordingly.

In starting a fire under a cold boiler never force fire, but allow boiler to warm up gradually. Failure to observe this rule may result in injury to the boiler.

Under no circumstances, except only when boiler is in danger on account of low water therein, must the fire door be kept open in order to check the fire. In mild weather check the fire by closing the draft door, opening check draft, and partially closing shut-off damper in smoke pipe. Leaving the fire door open cools the heating surfaces of boiler and thereby reduces the amount of heat delivered to radiators. It does not, however, reduce the amount of coal burned to any considerable extent.

In buildings heated by steam or hot water, when overheated, in place of reducing the temperature by opening windows, the draft of the furnace should be closed and the heat shut off from the radiators.

It should be remembered that each foot of radiating surface used requires a certain amount of coal per hour which can be saved if the heat is shut off.

Steam and hot-water heating boilers are usually provided with automatic damper regulators, and when same are properly adjusted draft regulation may be accomplished with very little attention.

See that the damper regulator is working properly and that chains connecting draft door in ash pit and draft check in smoke pipe are properly connected to damper regulator. With the steam gauge showing 2 pounds pressure on the boiler both the draft door and draft check should be closed and connecting chains should be taut. Then if pressure rises the draft check will be opened, admitting cold air to the smoke pipe and thereby checking the fire; or if pressure drops the draft door will be opened, admitting more air to the ash pit and thereby increasing the combustion. After chains are properly adjusted, do not disconnect them, but make necessary adjustments by moving weight on lever. Thus at night when fires are banked and it is not desired to carry any pressure on boiler move weight to such a point as will prevent draft door in ash pit from opening when pressure drops to zero. A mark should be placed on lever arm to indicate proper position of weight to maintain a pressure of 2 pounds so that it may be readily adjusted when firing up in the morning.

The damper regulator on a hot-water boiler operates in the same manner as that on a steam boiler except that instead of being adjusted to maintain a certain pressure on the boiler, it must be set to maintain a certain temperature of water leaving the boiler. This temperature will depend on outdoor temperatures and for severe weather conditions will be about 170° F. in most cases. Thus if a comfortable temperature can be maintained indoors with water leaving the boiler at 170° F. in severe weather, the weight on lever arm of damper regulator should be placed so that both the draft door in ash pit and the check draft in smoke pipe will be closed and the chain connecting with each door will be tight when water leaving the boiler is at the above temperature.

In connection with steam-heating systems the proper operation of air valves is of great importance. In the case of failure to heat a room properly the trouble is often due to faulty operation of air valves on radiators in that room. In a case of this kind radiators should be examined to see that they are steam hot all over. If they are not and the system is under pressure the fault is almost invariably with the air valve. Some air valves permit of adjustment by removing a cap at the top of the air valve and opening or closing valve by means of a key or screw driver.

The following rules should be observed in adjusting air valves. Never attempt to adjust them unless there is some steam pressure on the system. Then if radiator does not heat properly remove cap from air valve and slack off screw or nut at top of valve until air blows. Allow air to blow until radiator is hot throughout and steam appears at air valve. Then tighten valve just enough to stop all leakage of steam and replace cap. Do not remove air valve from radiator. If valve leaks steam or water, tighten just enough to stop leak.

After shaking grates, see that they are left level and in proper position, otherwise the fingers of the grates will burn off and the grates be ruined. Ashes must be removed at least once daily. If this is neglected and ashes allowed to accumulate to excess in the ash pit the grates will be burned out.

In shutting off steam see that the return valves are closed tightly before closing the valves on the flow mains, otherwise the water will draw out of the boiler to fill the vacuum in the radiators.

In all heating plants in vacant buildings, the boilers, piping, and radiators must be completely drained to prevent freezing.

When heating system is shut down in the spring draw all water from the system and make necessary repairs. Clean all soot from the heating surfaces of boiler and from the inside of smoke pipe, clean out ash pit, and leave check damper and ash pit and firing doors open. This cleaning must be done in the spring, as if soot is allowed to remain all summer it is certain that boiler and smoke pipe will be damaged by corrosion.

In the fall, fill boiler with water, allow it to drain off, then fill it to the proper level (to the middle of gauge glass in steam boilers and to the top of expansion tank in hot-water systems) and fire up gradually.

In the case of hot-air furnaces fires must be managed in a manner similar to that described for steam and hot-water boilers. Hot-air furnaces are not, however, provided with automatic damper regulators, and draft regulations must be accomplished by hand manipulation of check damper, smoke-pipe damper, and ash-pit damper.

Heating surfaces of furnace must be kept clean and smoke pipe and flues must be cleaned thoroughly in the spring.

Keep the fresh-air duct clean and see that all joints between furnace sections are gas-tight.

Allow plenty of fresh air to enter the furnace through cold-air duct at all times except in the coldest weather, when the fresh-air supply may be reduced to some extent.

2954. The following instructions with reference to the care and preservation of plumbing, heating, and lighting systems in unoccupied buildings at military posts and stations are published for the information and guidance of all concerned:

PLUMBING.

Water supply.—When buildings are vacated, the water supply should be immediately shut off. This may be done by turning off the main stopcock just inside the basement wall of the building, provided this stopcock is so situated that there is no danger of freezing during cold weather. If there is danger of freezing at this point, the water should be shut off at the stopcock located on the supply pipe outside of the building. At some posts there is no stopcock between building and corporation cock at tapping in water main. In such cases the water must be shut off by excavating at the corporation cock and shutting off at this point. After water supply to building has been shut off, open wide the drain cock in basement of building and all cocks at the fixtures, so as to admit the air and completely drain the pipes. All the cocks at washbasins, sinks, bathtubs, laundry tubs, sill cocks, or hydrants, and also all stopcocks on branches to fixtures within the building must be left wide open. Extreme care should be exercised to see that all pipes are properly drained. In case of doubt, as might occur if all pipes have not been properly graded, such pipes should be disconnected at the nearest union joint and emptied.

Range boilers.—Open sediment cock on pipe below boiler and drain out all water in boiler and water back of range. If there are stopcocks on pipes above the boiler they must be opened. If there is any doubt of the water back being completely drained, disconnect pipe between bottom of boiler and lower opening in water back at the union. Leave drain cock open.

Closet and urinal tanks.—Empty these tanks through flush pipes and tie down pulls, so that flush valves do not seat in the tank until tank has dried out, in order that there be no moisture at valve seat to freeze.

Water heaters and tanks.—Empty heater and tank at drain cock and remove at least one of the plugs in lower part of shell of heater and sponge out all water remaining in bottom of water jacket. See that all stopcocks on pipes to and from heater and tank are wide open, and leave the cocks in that condition.

Clean all soot from the heating surface of heater and from inside of smoke pipe. Clean out ash pit and leave the check damper and ash pit and firing doors open. If heater and smoke pipe are not cleaned, it is certain that they will be damaged by corrosion.

Shower baths.—All cocks on shower baths should be opened wide, and all piping, mixing chambers, and mixing cocks thoroughly drained at the drain cock, and all cocks left wide open.

Slate stall urinals.—Where slate stall urinals have a trough in the rear and near the top of back slab, all water should be sponged out of these troughs, and all cocks, both large and small, on the supply pipe to trough, should be opened wide and left so. Where slate stall urinals are provided with a brass flush pipe near the top, pipe cap at end of flush pipe should be removed in order that flush pipe will be completely drained.

Cure of disconnected parts.—Where any pipes are disconnected or plugs taken out of openings, the removed parts should be left near where they are required for use when building is reoccupied, and should be placed in plain sight, tied by a wire to piping or fixture to which they pertain.

Waste pipes.—All traps for washbasins, bathtubs, urinals, laundry tubs, shower baths, kitchen and other sinks, grease traps, etc., must be emptied of all water. This can be done on such traps as have trap screws by removing the screws and catching the water in a pan or basin, and in case of traps where the opening is on the top by removing the cap or plug and sponging out the water. After the water in these traps has been removed, the trap screws or caps must be replaced and traps filled to line of seal with mineral oil, not crude oil. Traps on washbasins, bathtubs, etc., which have union joints at waste and vent connections can be made gas proof by disconnecting these joints and placing a solid pasteboard washer in the union, remaking the joint. In this case trap screws should not be put in place, but laid in the fixture for use when building is reoccupied. Traps so treated do not require the use of mineral oil or crude oil.

Water-closets.—These closets are of one piece of porcelain, and all water must be removed from the trap. This can be done by sponging out or by the use of a syringe or small hand pump, with a rubber tube on

the suction end, of such diameter as will enter the water jet opening in bottom or side of trap. Just back of this opening is a small space in which sufficient water can lodge, which, if allowed to freeze, will fracture the porcelain ware. After trap is emptied it should be filled with mineral oil, not crude oil.

Wall urinals.—Where wall urinals are constructed of one piece of porcelain, with the trap molded in the ware, all water should be removed from trap in a manner similar to that described under "Water-closets." After trap is emptied it should be filled with mineral oil, not crude oil.

HEATING SYSTEMS.

All heating boilers, both for steam and hot-water plants, and all piping, radiators, expansion tanks, etc., pertaining thereto, must be thoroughly drained. This can be done by opening blow-off valve at bottom of boiler. See that air valves are open. All radiator valves, as well as valves on piping, must also be opened wide. All valves and cocks on water column of boiler to be left wide open. See that siphons of gauge and of damper regulator are properly drained.

Clean all soot from the heating surfaces of boiler and from the inside of smoke pipe; clean out ash pit and leave check damper and ash pit and firing doors open. If boilers and smoke pipe are not cleaned, it is certain that same will be damaged by corrosion.

ELECTRIC LIGHTING.

When a building is vacated, the electric current should be shut off at the main line switch, which is generally located near where the wire enters the building, and between meter and feed lines. At posts where current is purchased and paid for by primary meter measurements, the cost naturally includes the transformer core losses; therefore whenever a group of unoccupied buildings are served by one or more transformers a considerable saving will be effected if the primary and secondary fuses are removed from all transformers not actually needed. All street lights not absolutely necessary for proper guard and fire protection should be cut out; but in every case where the current is purchased, the company furnishing the same should be notified immediately of the steps taken.

GAS LIGHTING.

When a building having a gas piping system is vacated, gas should be immediately turned off at the stop cock on feed pipe to meter; that is, between the meter and the gas main from which supply is received.

DAMAGE BY FROST.

The practice of keeping fires in unoccupied buildings of any kind in order to prevent freezing of water pipes should not, on account of the unnecessary expense incurred thereby, be authorized. At posts where organizations have been withdrawn and only a detachment left to care for property, the entire detachment should, if at all practicable and reasonably safe to do so, be quartered in one building, selected with reference to its location, so as to make it as convenient as possible for the detachment properly to perform its duties; this with a view of reducing the fuel, water, and light consumption to a minimum in the vacated buildings. The plumbing and heating systems in such unoccupied buildings will not be damaged by frost if properly drained. (Cir. 40, O. C. Q. M. C., 1913.)

INSPECTION OF STEAM BOILERS.

2955. Inspection of steam boilers by the United States Steamboat-Inspection Service.

1. All steam boilers—portable, stationary, or marine—which are to be operated at 20 pounds or more steam pressure, procured or installed by the Engineer Department or the Quartermaster Corps and in service, will be inspected by representatives of the United States Steamboat-Inspection Service at least once a year.

2. The boilers to be inspected are classified, for the purposes of this order, as follows:

- (a) All marine boilers pertaining to the Engineer Department.
- (b) All other boilers, stationary or portable, pertaining to the work of the Engineer Department, except those installed at coast defenses and consuming fuel supplied by the Quartermaster Corps.
- (c) All boilers installed at coast defenses which have been supplied by the Engineer Department and which consume fuel supplied by the Quartermaster Corps.
- (d) Stationary and portable boilers at coast defenses procured or installed by the Quartermaster Corps.
- (e) Stationary and portable boilers at mobile army stations pertaining to the Quartermaster Corps.
- (f) Marine boilers pertaining to the Quartermaster Corps.

3. With a view to economy in expenses incident to inspections, all boilers of classes (c) and (d) installed in the same harbor will be inspected at the same time. Request for authority for such inspection, including a statement of the estimated cost thereof, the number of boilers of each class to be inspected, and the proportion of the cost of inspection to be charged to each class, will be made to the Chief of Engineers by the district engineer officer after communicating with the coast defense commander in reference to the boilers under his charge. When satisfactory arrangements have been made by the Quartermaster General and the Chief of Engineers, the latter will authorize the district engineer officer to secure the services of the boiler inspector. In cases where it is practicable and will result in economy of inspection expenses, the inspection of any boilers in the vicinity pertaining to classes (a), (b), (e), and (f) will be combined with the

inspection of classes (e) and (d). The district engineer officer will ascertain, by inquiry of the proper officials, whether such combination of inspections can be advantageously made, and if not, will so state in his request for authority for inspection. In case the inspection of boilers of classes (a), (b), (e), or (f) can not advantageously be combined as indicated above, their inspection may be separately arranged for with the local boiler inspector and without securing antecedent authority therefor; arrangements for the inspection of boilers of classes (a) and (b) will be made by the proper district engineer officer; and for those of classes (e) and (f) by the department quartermaster, who, in forwarding the inspection reports to the Quartermaster General as prescribed below, will state the reasons for not combining the inspection of the boilers reported on with boilers of classes (e) and (d).

4. The officer arranging for the inspection with the boiler inspector will be solely responsible that inspections of all boilers covered by his request are made at the proper time, and will see that all needed assistance and facilities, including the necessary pumps for making hydrostatic tests, are furnished to the inspector, and the officer in immediate charge of each boiler will furnish such assistance as may be practicable, upon the request of the officer arranging for the inspection. A competent employee, familiar with the boiler to be inspected, will be present while each boiler is being inspected, to give the inspector any authentic information needed.

5. In the case of all boilers pertaining to the Engineer Department of classes (a), (b), and (c), information will be prepared for the inspector for each boiler on E. D. Form 42e. This information will be compiled under the direction of the district engineer officer prior to the inspection, and, together with available blue prints of each boiler to be tested, will be held available for the information of the boiler inspector in preparing his report of inspection. One copy of E. D. Form 42e, properly filled out for each boiler, will be kept on file in the district engineer office until the next annual inspection is made, at which time a new statement will be prepared and the old one destroyed. In the event that a piece of plant containing a boiler is transferred to another district, copies of the last boiler inspection report and of the data furnished the inspector, made by the district from which the plant was transferred, will be furnished for the files of the office to which the plant was transferred for use when the next inspection of the boiler is made.

6. In the case of boilers pertaining to the Engineer Department (of classes a, b, and c), the responsibility rests with the district engineer officer that all needed information is correctly furnished to the boiler inspector; in the case of boilers pertaining to the Quartermaster Corps (of classes d, e, and f), such responsibility rests with the officer in immediate charge of the boiler to be inspected.

7. For boilers of classes (b), (c), (d), and (e), W. D. Form No. 34 will be used for the inspector's report. The inspector will be furnished with one blank copy of this form for each boiler to be inspected, and will submit a separate report for each boiler upon these forms. The officer, or a competent employee, in immediate charge of the boiler, will in each case supervise the inspection and preparation of the report in order that it may be complete in all details. In the case of boilers of class (b), the original report will be filed in the district engineer office, and a copy will be prepared and posted in the engine room. In the case of boilers of classes (c), (d), and (e), the officer in immediate charge of the boiler will add to the report of inspection such remarks and recommendations thereon as the case may require; he will then retain one copy and forward the original to the officer who arranged for the inspection; the latter officer will forward the original reports to the head of his own staff department after retaining such copies or extracts as may be desired. All original reports thus forwarded to the Chief of Engineers will be transmitted to the Quartermaster General.

8. For boilers of classes (a) and (f), the report of inspection will be made on Form 840-B of the United States Steamboat-Inspection Service. In the case of boilers of class (e) the original report will be filed in the district engineer office and a copy will be prepared and posted in the engine room. In the case of boilers of class (f) the report will be forwarded by the officer arranging for the inspection to the head of his staff department in Washington for file in the Quartermaster General's Office.

9. In all cases where the boiler pressure gauge is found to register inaccurately, the boiler inspector will be required to set the gauge so as to register correctly at working pressure. This request upon the inspectors is made with the approval of the assistant inspector general of the United States Steamboat-Inspection Service.

10. The officer in immediate charge of any boiler of classes (c), (d), (e), and (f) will report through military channels to The Adjutant General of the Army any such boiler which is in service and has not been inspected by a representative of the United States Steamboat-Inspection Service within one year and three months. (G. O. 52, W. D., 1914.)

WATER SYSTEMS.

2956. The following instructions relate to the analysis of the water of permanent posts or camps in the United States:

1. When for any reason the purity of the water supply of a permanent post or camp in the United States is suspected, specimens of the water may be forwarded for chemical and bacteriological examination, as follows:

(a) From posts and camps east of the Mississippi River, to the curator, Army Medical Museum, Washington, D. C.

(b) From posts and camps west of the Mississippi River, to the surgeon, Fort Leavenworth, Kans., or to the commanding officer, general hospital, Presidio of San Francisco, Cal., whichever place is the nearer in point of time.

(c) At the time of forwarding the specimens the officer sending them should at once by direct letter advise the officer to whom he sends them of the following particulars: (1) The date, place, and mode of shipment; (2) the date and place of the collection of the water; (3) the character of the watershed, its topography, and the use to which the country is put if inhabited; (4) the proximity of houses, barns, privies, or other possible sources of contamination to the place of collection or the source of supply; (5) the proximity of fertilized land to such place or source, and whether the said land is higher or lower than the adjacent land; and (6) such other information as may suggest a possible deleterious influence on the purity of the water. If the water is from a well the letter should report the depth of the well, the strata found in digging or boring it, and the depth of the water in the well.

2. The specimens should, when practicable, be collected by a medical officer. If the water to be examined is delivered through pipes or is pumped from a well or cistern, the local supply pipe and all pump connections should be emptied by allowing the water to run for 15 minutes before taking the samples.

3. *Chemical examinations.*—The quantity of water forwarded for chemical examination should be not less than 3 liters. The receptacles for transporting it should be chemically clean, and all vessels used in its collection should be as clean as it is possible to make them.

(a) Glass-stoppered bottles of suitable size are best adapted for the preservation of a sample of water in its original condition. In pouring the water into bottles it should not come into contact with the hands of the operator or with anything not essential to the pouring. Bottles should be filled to within an inch of the stoppers; the stoppers should be carefully rinsed and inserted and secured with a canvas cover tied tightly around the neck of the bottle. Sealing wax, or similar material, should not be used to secure the stoppers. It is impossible in practice to remove such organic matter without minute particles thereof gaining access to the sample, and since water analysis deals with contaminating substances in almost infinitesimal quantities, the results of the examination when such intrusion of foreign material has occurred become misleading if not worthless.

(b) If no proper receptacles are available at the post or camp where the water is suspected, suitable bottles may be obtained upon application to the officer to whom the specimens are to be sent under the provisions of section (a) or (b), paragraph 1. Bottles so obtained should when filled be repacked in the box in which they came, reversing the cover, which should have the laboratory address thereon. The package should be tagged or labeled to show the place and date of collection.

(c) Water for chemical analysis should be shipped immediately after its collection by express. A Medical Department bill of lading will be made for each such shipment and the carrier's signature taken thereon upon turning over the package for transportation. Until a special form shall have been provided therefor, Q. M. C. Form 153 may be adapted to the purpose by altering the symbol "W. Q." in the upper right-hand corner to read "W. Medical," followed by the number of the bill. The consignor should in every case fill out the instructions for billing at the foot of the bill of lading, specifying therein that the freight charges are to be vouched to the Surgeon General, Washington, D. C., and should immediately mail the bill to the consignee, who will upon receipt of the articles accomplish the bill and surrender it to the carrier. The consignor should at the time of shipment furnish the carrier with a shipping order (Q. M. C. Form 156), and mail a memorandum of the bill of lading (Q. M. C. Form 154) to the Surgeon General, with information as to the purpose of the shipment unless the same is clearly revealed by entries on the bill.

4. *Bacteriological examinations.*—Samples of water for bacteriological examination should be collected in bottles furnished for the purpose with mailing cases, upon application to the officer to whom the specimens are to be sent under the provisions of section (a) or (b), paragraph 1. These bottles are sterilized, and are protected by a piece of heavy sterilized muslin, which also serves to keep the stopper in place during transportation.

(a) To collect the sample the projecting ends of the copper wire should first be untwisted so as to release the stopper. The stopper may then be loosened, but it must not be removed. In taking specimens from a faucet or pump (after emptying the supply pipes and connections conformably to par. 2) a small, gentle stream should be allowed to flow, the stopper taken out, the bottle grasped near the bottom, held in an upright position, and the stream permitted to flow into the bottle until it is filled to the shoulder. The stopper should then be replaced; both it and the cloth should be secured by carrying the wire several times around the neck of the bottle and twisting the ends tight. The stopper must be handled only by the square cloth-covered top. The lip of the bottle must not be brought in contact with the faucet or spout; nor should the neck of the bottle or naked part of the stopper be permitted to come in contact with any object during the manipulation. The projecting flange is designed to protect the plug of the stopper, which it will do if the stopper, after withdrawal, is held by the top in a vertical position. The stopper should not be laid down and the cloth should not be handled by the fingers except in the act of securing the wire about it. When well water is to be examined the bottle should be filled directly from the bucket constantly in use for drawing the water and from no other vessel.

(b) Each package should be plainly marked to show the source from which the sample is taken and the date of collection.

(c) The case should be marked "Water for bacteriological examination," and it should be forwarded by mail at the earliest moment.

(d) On account of the labor involved and the possibility of error, bacteriological examinations of water collected in any other than the prescribed receptacles will not be made.

5. The curator of the Army Medical Museum, the surgeon at Fort Leavenworth, and the commanding officer of the general hospital at the Presidio of San Francisco will from time to time make requisition on

the Surgeon General for such bottles, receptacles, and other containers as may be necessary for the purpose of these analyses, with a view to issuing the same on application when an examination is desired of the water at the posts for which they make analyses. Empty bottles for chemical specimens should be put up in packing boxes of appropriate size, which should be divided by partitions into compartments, one for each bottle. The bottles should be further protected from breakage by the use of excelsior or other suitable packing materials, the return address should be plainly marked upon the reverse of the box cover, which should be made fast with screws and not nailed, and the bottles so packed should be shipped by express to the applicant, using the forms mentioned in section (c), paragraph 3. Bottles for bacteriological specimens will be sent by mail in their mailing cases. Appropriate reference to the instructions hereinbefore given concerning the manner of securing and transmitting the specimens should be sent with the empty containers.

(a) These officers will apply also at reasonable periods for the necessary laboratory apparatus and supplies or for authority to purchase the same.

(b) Upon completion of an analysis the officer making it will report the results thereof, through the chief surgeon of the department, to the officer who asked for it, and will at the same time furnish a copy of such report directly to the Surgeon General, with a copy of the letter called for by section (c), paragraph 1.

PREPARATION AND MAINTENANCE OF CAMPS.

GENERAL REMARKS.

2957. This subject, as here treated, deals principally with the preparation of a permanent camp, the items entering into the cost of preparation and maintenance, and the method of obtaining an estimate of such cost. The procedure in procuring the necessary supplies, by requisition or purchase as the case may be, after the authorizations and allotments have been made, is fully explained elsewhere in the Manual.

2958. The duties connected with the preparation and maintenance of a permanent camp may fall to any quartermaster—Regular Army, National Guard, or volunteer—and he should know how to deal with the subject in a systematic manner.

2959. A camp need not necessarily be under canvas (A. R. 452, 1913); but, as a rule, when troops are in camp they are sheltered under canvas.

When troops occupy buildings in towns or villages, or huts specially erected, they are in cantonment. Cantonments often develop through improvement of camps—huts or temporary buildings taking the place of worn-out tents—and are especially advantageous in cold or wet weather. (F. S. R. 233, 1914.)

In mobilization and concentration camps, troops are sheltered under canvas or temporary barracks, and provision is made for their health, comfort, and instruction. As a rule, such camps or cantonments are not large. (F. S. R. 236, 1914.) When practicable to do so, all heavy canvas may be left standing for use by the successive contingents of troops occupying these camps, thus effecting a considerable saving in equipment.

2960. Plans of temporary buildings, and average cost of each, for mobilization camps are shown in Appendix 16. When troops are provided with heavy canvas, as are those of the Regular Army and National Guard, few temporary buildings will be required in a mobilization, or other semipermanent camp; but the preparation of the camp involves numerous details which every quartermaster should know. The following remarks have therefore been made especially applicable to camps of this nature.

LAYING OUT AND PREPARING THE CAMP.

2961. A map of the camp site, especially if the ground is rolling, is of great help in laying out the regimental camps, and selecting points for kitchens, latrines, bathhouses and other shelters and marking those places on the ground.

2962. The first step to be taken in laying out the camp when actually on the ground is to select the company officers' street and use it as a tentative base line. The company streets and location of the remainder of the camp, such as latrines, corrals, etc., can then be more easily made. Each tent or building should be indicated by a tent pin to represent its location, the pin to be placed at the center of the front of the tent or building. This preliminary work having been attended to, and the arrangements completed for systematic delivery of the required construction materials, the actual work of getting the camp in readiness should begin.

2963. The lines of the water pipe should be indicated by stakes driven in the ground, and the pipe distributed along these lines as it is unloaded in camp. Lumber should be placed, with reference to the building site in each instance, in the order in which the workmen will need it—that is, first the posts, plates, gills, rafters, and braces for the framework of the building; and then the materials for the sides and the roof. Posts for such temporary structures may be omitted if the building site is sufficiently level. Such systematic distribution of materials will facilitate the construction work, and should be carefully looked after by the quartermaster's assistant.

2964. The installation of the water system may be started at the same time as the other construction work. The general plan of distributing lines should be such that a branch supply pipe for a row of spigots should have pressure from both ends; and controlling valves should be so placed that a break in such branch may be repaired without shutting off the water from the other branch supply lines. The use of a plow, if the nature of the soil will permit, will facilitate laying the pipe—a depth of 16 to 18 inches being sufficient cover. The water system for the different regimental camp sites is shown in plans in Appendix 21.

2965. These plans are intended as general layouts only, showing sizes of pipes to be used and location of hydrants, and need to be modified to suit the conditions of each case as made necessary by the contour of the ground, and location of water supply.

2966. One large pipe runs across each regimental camp site, and, from this main several branches of smaller pipes are taken off to distribute the water to various points convenient for use, making complete circuits, thereby having no dead ends. Cross connections, with controlling valves at branches, divide the system into a number of sections so that, in case of repairs, only a small portion of the system need be turned off.

2967. It will be noted that the following sizes of pipes are used: For main connection, 4-inch; distributing system, 2-inch; short branches and hydrants, 1-inch; and for showers, $\frac{1}{2}$ -inch. With a water pressure of not less than 35 pounds per square inch, these sizes are suitable for the purpose. They are common sizes and easily obtainable. Inasmuch as the tees for the 4-inch pipe may be located at end of stock lengths, the tools for cutting and threading may be limited to those for 2-inch, 1-inch, and $\frac{1}{2}$ -inch pipe.

2968. It is frequently desired to know what number of pipes of a given size are equal in carrying capacity to one of a larger size. At the same velocity, the volume delivered by two pipes of different size is proportional to the squares of their diameters; thus, one 2-inch pipe will deliver the same volume as four 1-inch pipes; but with the same head the velocity is less in the smaller pipe and the volume delivered varies about as the square root of the fifth power. The following table has been calculated on this basis. The figure opposite the intersection of any two sizes is the number of smaller sized pipes required to equal one of the larger.

Diameter.	1-inch.	2-inch.	3-inch.	4-inch.	5-inch.	6-inch.
2 inches.....	5.7	1.0				
3 inches.....	15.6	2.8	1			
4 inches.....	32.0	5.7	2.1	1		
5 inches.....	55.9	9.9	3.6	1.7	1	
6 inches.....	88.2	15.6	5.7	2.8	1.6	1

2969. Other conditions being constant, the volume of water delivered from a given pipe varies directly with the pressure.

2970. The pipe lines should be laid in trenches of such depth as to be covered to a depth of not less than 1 foot when trenches are refilled, and, in the sections subject to severe frosts in winter, pipes should be laid at such depths as to prevent freezing. Pipe lines should also be laid on grades with blow-offs at low points.

2971. To secure hydrants, a 2 by 4 inch or similar post should be securely planted and hydrant fastened thereto.

2972. If time permits, it will be an advantage to have one building or structure of each kind constructed, one kitchen crematory prepared, and one latrine pit dug—these to serve as models for the workmen, or in case bids for the completed work are called for, they will show prospective bidders exactly what is wanted. During the construction of this set of models, the quartermaster can, by keeping the time required to complete each structure after the workmen thoroughly understand the plans, get a fair idea of the amount of labor involved.

2973. If the construction is not done by contract, the quartermaster should make the details of the different kinds of work, parceling it out so that the amount done daily by one small gang of workmen can be compared with that done by another gang of the same number, and should select competent foremen to help look after the details.

2974. In digging latrine pits, the tendency of workmen will be to make them too wide. All the measurements should be checked, attention called to the variations from the prescribed measurements, and the necessary corrections be made.

2975. As the work progresses, it requires constant inspection. By careful inspection, changes that will expedite the work will suggest themselves, and should be made.

PREPARATION AND MAINTENANCE OF THE ORDINARY SEMIPERMANENT CAMP IN THE SERVICE OF THE INTERIOR.

2976. In camps of a semipermanent nature, assuming that the troops themselves are sheltered under their own canvas, the preparation of camp usually necessitates laying out the camp, installing a water system, including the construction of bathhouses for officers and men and watering troughs for animals. Providing sink equipment (incinerators when prescribed, lime scoops, urinals, latrine boxes, and shelters); digging kitchen and latrine pits; and constructing shelter for kitchens, messes, and, when necessary, for animals and camp supplies. For small quantities of supplies, storage tents will suffice; but usually one, or more, rented buildings will be required for use, by the camp quartermaster, as storehouses. Except in very hot weather, in camps of no longer duration than one month, shelter for animals will not be necessary.

2977. If organizations are to be supplied with field equipment at camp, as, for example, in the case of newly organized commands, timely notice to this effect should be given the camp quartermaster, otherwise he is not expected to supply articles of field equipment (C) to organizations unless the latter remain in camp for more than 30 days.

2978. In supplying the National Guard mustered into Federal service, the plan prescribed in paragraph 455, Army Regulations, 1913, and the Mustering Regulations for the Organized Militia is followed.

2979. For camps of long duration, when articles of the field equipment of organizations must be replaced or repaired, requisition for such articles of repair or repair parts will be made upon the camp quartermaster. This has particular reference to clothing, expendable supplies, and spare parts and materials for the repair of ambulances, aparejos, auto trucks, bicycles, cots, barns, tents, and wagons. The camp quartermaster will send his requisitions to the designated field supply depot. (G. O. 39, W. D., 1915.)

2980. In a semipermanent camp, the troops being sheltered under their own canvas, the following items will enter into the cost of preparation of camp:

Rentals—

Camp site.

Construction:

Water systems, complete—pipe, fixtures, and installation. (Appendix 21.)

Kitchens, men's.

Mess shelters, men's.

Kitchen crematories (rock pits).

Latrine trenches.

Latrine boxes.

Latrine shelters.

Bathhouse shelters, men's.

Bathhouse shelters, officers'.

Combination mess and kitchen for officers.

Shelter for animals.

Picket lines (frequently no construction work necessary, other than picket posts).

Watering troughs for animals.

Camp roadways, if necessary.

Loading ramps, or platforms at railroad sidings, if necessary. (This may exceptionally be necessary if, for example, no such facilities exist where supplies and animals are loaded or unloaded, and the railroad authorities will not construct the necessary ramps or platforms.)

Appendix 15.

2981. For camps of not more than 30 days' duration the items provided by the camp quartermaster for the maintenance of the camp are ordinarily limited to the following:

Rentals—

Lease of buildings for use as storehouses, if necessary.

Lease of lands for the instruction of troops—drills and maneuvers (if a site separate from that of camp is required).

Damages to private property as a necessary result of military operations.

Additional camp supplies—

Brushes, whitewash.

Cans—

Garbage (if garbage is not burned in kitchen pits).

Night urinal.

Candles (if mineral oil is not supplied).

Forage.

Fuel—

Wood, for cooking.

Wood, for heating (winter use only).

Wood, for kitchen pits.

Ice.

Lime.

Matches.

Oil—

Crude, for fuel—

For burning out latrines.

For burning picket lines.

Mineral.

Neat's-foot.

Typewriter.

Paper, toilet.

Powder, hypochlorite of lime.

Rations.

Salt, rock.

Soap.

Straw—

For bed sacks.

For bedding animals.

For burning out latrines.

For burning picket lines.

Vinegar (for animals).

2982. Special authorization and allotments are required for the "Additional camp supplies" as well as for the items entering into the cost of preparation of the camp.

2983. All camps of 30 days' duration or more should be supplied with a limited list of subsistence stores for sale to officers and enlisted men. Tents or rooms should be provided for issues and sales. It may also be necessary to provide a building or tent for cutting up fresh meat for issue to troops.

2984. One general item of cost, applicable to both the preparation and maintenance of the camp, should be included under the heading, "*Contingencies and unforeseen emergencies*," and will consist of a number of details, depending upon local conditions to be met. If, for example, it develops that private teams or wagons, or other transportation must be hired to complete the camp in time; or, should an excessive period of bad weather unduly delay the preparation, the hiring of an extra force of men, animals, and vehicles results, and an increased cost will likely become necessary.

2985. Similarly, it may, through lack of proper facilities in organizations attending camp or other reasons, become necessary to hire private labor for blacksmithing and repair work. It may be necessary to hire labor to clear out underbrush from the camp site. Provisions for a camp post office and the authorized expenses of a Young Men's Christian Association may have to be made, depending more or less upon the size of the camp and its probable duration. Through a subsequent increase in size of the camp a temporary building for post exchange purposes may be needed. Certain sanitary measures, entailing unforeseen costs, sometimes have to be undertaken. These various matters are mentioned merely to show that it may be impracticable to specify each necessity entering into camp preparation and maintenance. If the specific purpose for which expenditures will be necessary are known beforehand, they should be shown, item by item, and not included in "*Contingencies and unforeseen emergencies*." The camp quartermaster should form a definite idea of the cost under this heading by studying the conditions it seems he will have to meet.

ESTIMATING THE COST OF PREPARATION AND MAINTENANCE.

2986. Plans of temporary structures for use in semipermanent camps, where troops are sheltered under their own canvas, are shown in Appendix 15, and the bills of materials and the estimated amount and kind of labor required are shown in each instance. The structures are generally without floors and roofs except where paulins serve as roofs. If it is known that the organizations to attend camp are not supplied with paulins, an estimate of cost of roofs of cheap but serviceable material to replace the paulins must be included. By applying the price at which the materials and labor, shown in the bills accompanying the plans, can be obtained, an estimate of the cost can be determined. The question of the cost of digging pits and trenches, varying as it does in different localities, may have to be determined by experiment.

2987. The purpose of the camp and its probable duration should be taken into consideration with reference to quality of construction materials required. For camps lasting a few months only, green and reasonably knotty lumber answers practically as well as the seasoned material of better quality. The shorter commercial lengths and narrower widths may serve the purpose practically as well as the lengths and widths named in the bills of materials; for example, four 6-inch boards, each 8 feet long, will ordinarily do about as well as one 12-inch board 16 feet long and ought certainly to cost less. All of the usual commercial lengths of lumber—8, 10, 12, 14, 16, 18, and 20 feet, respectively—may, for such ordinary camp construction, be used to advantage. If such latitude in the quality of lumber is justifiable, prevailing conditions considered, and is specified when bids are called for, it not only will result in a proper economy, but will frequently enable the quartermaster to secure the construction materials with greater promptness. Unless such latitude in quality is specified in the contract, it should not, of course, be extended.

2988. The cost of rental of camp site, including grounds for exercise and instruction, should properly be definitely ascertained and considered in connection with the conditions prescribed in paragraph 236, Field Service Regulations, 1914, as governing in the selection of the site.

2989. The allowances of "Additional camp supplies," as stated in General Orders, No. 39, War Department, 1915, should be used in determining the amounts of such supplies required. The cost of each ration may be estimated at 30 cents, although the perishable components are usually purchased locally, but the cost of the remaining articles of "Additional camp supplies" should be based upon the prices at which they can be purchased locally, including delivery in camp. By careful inquiry the estimated cost of rental of buildings for use as storehouses may be obtained. About 40 square feet of floor space will be required per 1,000 garrison rations, omitting the fresh beef component, and about 35 square feet of floor space for three months' reserve supply of clothing for 1,000 men.

2990. The space required for the instruction of the troops may form a part of the camp site, or may be a separate area; but, in any event, the cost of leasing it should be ascertained when the camp site is selected. As a rule, it will be necessary to pay rental for other camps used by the troops during a few, say two or three, overnight operations each month, but the amounts are usually small.

2991. The amount required to cover damages to private property as a necessary result of military operations depends upon a number of factors, the principal ones being the kind and amount of growing crops where the instruction of the troops is to be held. Wanton damage directly traceable to individuals or organizations is not to be paid for by the quartermaster.

ARTICLE V.

TRANSPORTATION.

GENERAL PROVISIONS.

2992. For wagon and pack transportation mules will generally be employed, but horses may be used for saddle purposes by wagon masters, messengers, expressmen, and employees or enlisted men having similar occupation which require them to be mounted. For draft purposes, except at depots or posts in or near large cities where little transportation is needed, horses will not be used, unless specially authorized by the War Department. (A. R. 1101, 1913.)

2993. The allotment of draft and pack animals to each military department will be made by the Quartermaster General under the direction of the Secretary of War. (A. R. 1102, 1913.)

2994. The allowances of spring wagons, exclusive of the prescribed ambulance for the sick, is fixed at one to each post, except when otherwise authorized by the War Department. All four-wheeled passenger wagons (except ambulances) having springs under the body shall be considered spring wagons. (A. R. 1103, 1913.)

2995. Spring wagons will be used only by direction of commanding officers and for the purpose for which they are supplied, viz, for the transportation of officers and enlisted men traveling on duty when other means are not available. (A. R. 1104, 1913.)

2996. The Quartermaster Corps will provide the necessary ambulances for transporting the sick and wounded upon the requisition of the proper medical officer. It will purchase, hire, operate, maintain, and repair such harness, wagons, carts, drays, and other vehicles as are required for the transportation of troops and supplies, and for official, military, and garrison purposes. (A. R. 1105, 1913.)

2997. All means of public transportation at a post will be accounted for by the quartermaster, and will be under his charge except as provided in paragraph 1427, A. R. 1913.

Commanding officers will cause mounted organizations to be provided daily with the proper facilities for policing stables and hauling forage. (A. R. 1106, 1913.)

2998. Ambulances are vehicles provided for the service of the Medical Department. They will be furnished and repaired by the Quartermaster Corps. They will be used only for the following purposes: The transportation of the sick and wounded and the absolutely necessary nurses or attendants on duty therewith; the recreation of convalescent patients; the instruction of the Hospital Corps in the duties of the ambulance service, and in the field, in urgent cases, for the transportation of medical supplies. All persons are prohibited from using them, or requiring or permitting them to be used for any other purpose. Ambulances will always be subject to the call of the surgeon, in garrison, and of the medical officer on whom responsibility for the transportation of the sick devolves, in the field, whose duty it shall be to report to the commander of troops any violation of the above-mentioned provisions governing their use. When practicable, in garrison, they will be housed near the hospital. (A. R. 1427, 1913, as changed by C. A. R. 8, 1914.)

2999. Ambulances complete will be issued and classed as follows:

1. For mobile army troops, to accompany troops in the field.
2. For post purposes exclusively, e. g., for Coast Artillery stations, recruit depots, certain mobile army stations which would require ambulance service after withdrawal of mobile army troops therefrom, military prisons, supply depots, etc. Department commanders will see that such of these posts as require ambulance service are provided with ambulances which do not belong to the divisional or other sanitary train of the mobile army.

3. For general hospitals and for reserve supply.

Ambulances under class 1 will be furnished in numbers prescribed for war basis in Tables of Organization; under classes 2 and 3 the number of ambulances to be supplied will be determined by the War Department on recommendation of the department commander as regards class 2, and of the Surgeon General as regards class 3. (A. R. 1428, 1913, as changed by C. A. R. 8, 1914.)

3000. The duty of furnishing transportation at any post, station, or depot will be intrusted to one officer of the Quartermaster Corps, on whom requisitions will be made therefor. In the performance of their official and military duties officers of the Army are authorized to use the means of transportation provided by the Quartermaster Corps in accordance with law. (A. R. 1108, 1913.)

3001. The amounts and kinds of transportation, and the factors on which the allowance of transportation is based, are fixed in Tables of Organization, United States Army. (F. S. R. 8, 1914.)

3002. The allowance of transportation fixed by regulations for the divisional trains is that needed for carrying mobile reserves and for bringing up from the line of communications ammunition, rations, and grain, and for the temporary care only of sick and wounded. For all other classes of supplies, for the evacuation of the sick and wounded, and for special engineer equipment, transportation must, therefore, be provided by the different columns attached to the advance section. (F. S. R. 379, 1914.)

3003. In no case will means of transportation or other property of any branch of the military service be taken as a part of the outfit of surveying or exploring expeditions for which Congress has made appropriations, without the express authority of the Secretary of War. (A. R. 672, 1913.)

3004. Transportation which could be furnished an officer of the Army on a mileage status and charged against his mileage account is limited to transportation over established lines of the common carriers, and the expense of hire for the use of such officers of extraordinary means of transportation, such as automobiles, carriages, etc., is not authorized by law and is not a proper charge against any appropriation for the support of the Army. (18 Comp., 851.)

FIELD, COMBAT, AND DIVISIONAL SUPPLY TRAINS.

3005. The function of combat, field, ammunition, supply, sanitary, and engineer trains is to keep the commands to which they are attached at all times ready for action without hampering their freedom of movement.

To meet these requirements demands not only well-thought-out orders by the superior authority, but also the highest sense of responsibility on the part of those in command of these trains.

These officers must be prepared to make any sacrifice in order that their trains shall arrive at the destinations appointed at the hours fixed. (F. S. R. 270, 1914.)

3006. Transportation attached to organizations is grouped under the following heads, i. e.:

(a) The trains assigned to organizations smaller than a brigade designated combat and field trains, respectively.

(b) The trains assigned to divisions designated ammunition, supply, sanitary, and engineer trains, respectively.

In addition to the foregoing, there are ammunition, supply, sanitary, and engineer columns which are attached to and belong to the advance section of the line of communications. (F. S. R. 274, 1914.)

Each brigade headquarters has a baggage wagon attached; and each division headquarters, both baggage and combat wagons, the latter for transporting records.

3007. Combat trains include all personnel, vehicles, and animals attached to organizations for transporting ammunition reserve and special equipment required during combat, including the mule or cart carrying sanitary first aid equipment. To them also are attached those vehicles required for the technical service of engineers and signal troops.

Combat trains remain at all times with the unit to which attached and follow it into action. In the Cavalry and Field Artillery it may be advisable to temporarily separate combat trains from the troops. (F. S. R. 275, 1914.)

3008. Field trains include all personnel, vehicles, and animals attached to organizations or headquarters for the transportation of the authorized allowance of baggage, rations, and grain, and include rolling kitchens, if supplied. Wagons of sutlers, correspondents, etc., accompanying a field force by proper authority are assigned to the field train of the organization to which their owners are attached. On the march the headquarters wagons of brigades and divisions are generally attached to some regimental field train.

Field trains are assigned to regiments and independent battalions and are habitually divided into two sections: (1) A baggage section carrying baggage; and (2) a ration section carrying rations and grain exclusively, and including rolling kitchens, if supplied.

For transportation of baggage each organization is assigned its proportionate space on the vehicles of the baggage section. (F. S. R. 276, 1914.)

3009. Transportation assigned to mobile army troops for sanitary purposes is classed as follows:

1. The sanitary combat train. (A pack mule to carry equipment for the regimental aid station.) These pack mules are provided in time of peace and are assigned to the organizations indicated in the Tables of Organization. They will be placed at the disposition of the surgeon when needed for drill of the Hospital Corps in packing, and will habitually accompany the combat train of the organizations to which they are assigned, both in peace and war.

2. Ambulances of class 1, paragraph 1424, Army Regulations, 1913. These are marked with the words "Sanitary train, division," and with the number of the ambulance company to which assigned. Ambulance companies operated in peace are equipped with their quota of ambulances, and the remaining ambulances of the divisional sanitary train are attached in time of peace to combatant organizations of the division by the department commander. Ambulances so attached are available for garrison service in peace when required, as well as ambulances of class 2, and will be cared for by ambulance drivers designated by the surgeon. When the division is assembled, these ambulances accompany the organizations to which attached, join the companies to which they are assigned, and complete the ambulance equipment of the sanitary companies not operated in time of peace.

3. Wagons pertaining to the divisional sanitary train. These will be marked with the words "Sanitary train, division," and the number of the company to which assigned. Companies belonging to the sanitary train which are operated in peace are equipped with their quota of wagons. In addition, wagons of the divisional sanitary train are attached to combatant organizations, as prescribed in Tables of Organization, for the transportation of the camp infirmary. When the division is assembled these wagons accompany the organizations to which attached and join the sanitary companies to which assigned. (A. R. 1431, 1913.)

3010. Ambulances complete will be issued and classed as follows.

1. For mobile army troops, to accompany troops in the field.
2. For post purposes exclusively, e. g., for Coast Artillery stations, recruit depots, certain mobile army stations which would require ambulance service after withdrawal of mobile army troops therefrom, military prisons, supply depots, etc. Department commanders will see that such of these posts as require ambulance service are provided with ambulances which do not belong to the divisional or other sanitary train of the mobile army.

3. For general hospitals and for reserve supply.

Ambulances under class 1 will be furnished in numbers prescribed for war basis in Tables of Organization; under classes 2 and 3 the number of ambulances to be supplied will be determined by the War Department on recommendation of the department commander as regards class 2, and of the Surgeon General as regards class 3. (A. R. 1428, 1913, as changed by C. A. R. 8, 1914.)

3011. When an organization is operating independently, the field trains are under the direct control of the organization commander. When organizations are not operating independently, field trains are ordinarily ordered to be grouped by the division commander and the senior line officer present with the train assumes command and moves it as directed by the superior authority. When the field trains are ordered grouped with the divisional train they are, for the time being, under the orders of the commander of trains.

The field trains are not again placed at the disposition of the organization until so ordered by the division commander. During combat the division commander holds the grouped trains well to the rear, thus relieving the roads of unnecessary vehicles.

In the late afternoon, or at the end of a march or close of a combat, the division commander directs the field trains to move up immediately in rear of the troops, and informs the commanding officers of organizations that their baggage sections and one day's rations from their ration sections have been ordered to be at a designated place. The organization commander at once sends an orderly to the designated place to conduct the vehicles to the organization. As soon as practicable after the arrival in camp of the ration vehicles they are unloaded and, without delay, rejoin the grouped portions of the ration vehicles. The division commander usually returns the baggage sections to the same place early the following morning. (F. S. R. 277, 1914.)

3012. The ammunition train includes all vehicles, animals, and personnel employed in transporting the divisional artillery and infantry ammunition reserve, or in bringing up the same from the refilling point to the combat trains of organizations.

The supply train includes all vehicles, animals, and personnel employed in transporting the divisional ration and grain reserve, or in bringing up the same from the refilling point to the distributing point. To it may also be attached herds of beef cattle, remounts, vehicles carrying reserve quartermaster supplies, and reserve transportation.

The sanitary train includes all vehicles, animals, personnel, and reserve sanitary material, not attached to organizations, employed in collecting and caring for the sick and wounded of the division pending their evacuation by the line of communication.

The engineer train includes all vehicles, animals, and personnel for transporting heavy intrenching tools, explosives, and other engineer equipment and material which, under ordinary conditions, is required to accompany the division. (F. S. R. 278, 1914.)

3013. Ammunition, supply, sanitary, and engineer columns belong to the line of communications and are attached to the advance section of its supply, sanitary, and telegraph service. They are the means whereby transportation, equipment, supplies, evacuation, and field hospitals, and ambulance company, not continually required with a division, may be pushed forward when needed.

3014. A commander of trains is assigned for each division, together with the necessary assistants and troops. He controls the marching and camping of the combined ammunition, supply, sanitary, and engineer trains. He is also charged with all matters of general police in the rear of the division while on the march and throughout the command while it is in camp. (F. S. R. 280, 1914.)

3015. When combat is imminent, the ammunition, sanitary, and engineer trains are ordered released from the control of the commander of trains.

Upon the completion of the period of combat and when no longer required to operate independently, these trains revert to the control of the commander of trains. (F. S. R. 282, 1914.)

3016. When troops are in camp, out of the presence of the enemy, ammunition, supply, sanitary, and engineer trains may be ordered released from the control of the commander of trains and operated directly under the orders of their respective chiefs of service. (F. S. R. 283, 1914.)

3017. To each division is attached an engineer train which carries heavy intrenching tools, sand bags, reserve explosives, and other engineer material which may be required by the division during certain periods of combat. (F. S. R. 354, 1914.)

CARE OF HORSES, MULES, CORRALS, WAGONS, AND HARNESS.

3018. The important duty of a quartermaster of keeping his animals in such training and health as will enable them to perform most advantageously the work required of them requires careful instruction of the men in the treatment, stabling, management, watering, feeding, grooming, and such continuous supervision and inspection by officers and noncommissioned officers as will insure that instructions are understood and are being carried out. The upkeep of vehicles, harness, and equipment must likewise receive the same attention in order that the train may be in constant readiness for field service.

The wagonmaster and assistant wagonmasters must assist the quartermaster in the enforcement of all the regulations pertaining to the transportation.

The instructions and suggestions contained herein cover the duties, in a general way, of the train personnel. The duties of the quartermaster and the enlisted men are stated separately, in paragraphs 3022 to 3162, for each rank and grade.

The special care of animals, incident to pack train service, is treated in Manual of Pack Transportation, Quartermaster Corps, 1916.

3019. All enlisted men forming the personnel of trains, and others assigned to duty as riders or drivers, must be taught and must thoroughly understand the following rules for the care of horses and mules:

The animals require gentle treatment. Docile but bold animals are apt to retaliate upon those who abuse them, while persistent kindness often reclaimers vicious animals.

Before entering an animal's stall and when coming up behind him, speak to him gently, then approach quietly.

Never kick, strike about the head, or otherwise abuse him. Never punish him except immediately after he commits an offense, and then only in a proper manner.

Give him an opportunity to drink before leaving the picket line or stable and before putting the bit in his mouth. In cold weather warm the bit before putting it in his mouth.

Never take a rapid gait until he has been warmed by gentle exercise; and, in the case of draft animals, do not drive faster than a walk unless authorized by the quartermaster.

When an animal is brought to the stable or picket line in a heated condition, never allow him to stand uncovered; put a blanket on him and rub his legs, or walk him until he is cool. If he is wet, put him under shelter and rub him with a wisp, or cloth, until dry.

Never feed grain to him when heated. Hay will not hurt him, however heated he may be.

Never water him when heated, unless the work or march is to be immediately resumed. Sponging out the mouth and nostrils is refreshing to the heated animal and will not hurt him.

Never throw water on any part of him when heated.

Never allow his back to be cooled suddenly. To cool the back of a saddle animal gradually remove the blanket and replace it with the dry side next to him. Another good way is to loosen the cincha and let the circulation gradually come back; then remove the saddle, and later the blanket.

3020. Quartermasters will constantly inspect the shoes and shoeing during their visits to stables and corals, specially noting that attention is paid to regulations on the subject and to the workmanship.

The following examination prescribed in The Army Horseshoer should be made while the foot is on the ground:

(a) *Pastern and foot axes.*—View the foot from the front and side to determine whether the axes are correct.

(b) *The fit of the outline of the shoes.*—Does it correctly follow the outline of the wall to the last nail hole, and from there extending outward, allowing proper space for expansion? Note particularly whether the wall has been rasped to fit the shoe.

(c) *The toe clip.*—Is it in the center? Is it of sufficient strength, height, properly finished and seated?

(d) *The nails.*—Are they evenly driven, the proper height and distance apart? Have any old nail stubs been left in the wall?

(e) *The cinches.*—Are they of proper size? Are they well turned and set in? Are they smoothed off and not rasped sufficiently to weaken them?

The foot should then be raised and the examination continued in the following manner:

(a) *The shoe.*—Is it the proper size and weight? The last nail hole not farther back than the bend of the quarter?

(b) *The preparation of the foot.*—Has enough horn been removed? Has too much been removed? Is the foot level?

(c) *Bearing surface of the foot.*—Does the shoe rest evenly on the wall, covering the buttress and showing no air spaces at any point?

(d) *Concaving of the shoe.*—Is the shoe properly concaved? No sole pressure at any point?

(e) *Use of the knife.*—Has the knife been used on the bars, sole, or frog?

(f) *The nails.*—Are they well seated in the crease? Are they the correct size? Are they all of the same shoe?

(g) *The heels of the shoe.*—Are they the correct width and thickness, properly rounded, without sharp edges or points? Is their length even with the bulb of the frog?

In cases where animals have been shod with calk shoes the following should also be noted:

(a) *Toe calk.*—Is it properly secured and of proper height and length?

(b) *Heel calks.*—Are they of the same height as the toe calks? Are they properly turned and finished?

After becoming accustomed to making the daily inspection, the time necessary should not exceed five minutes for each horse. (A. H. 58, 1912.)

3021. Foul air and dampness in stables cause many of the diseases of horses and mules, hence the importance and economy of spacious, clean, dry, and well-ventilated stables.

In stables with a loft, ventilation from the top is always insufficient, and there must be side openings well above the animals, so that the draft will pass over their heads. These openings should not be closed, except on the windward side, to keep out the rain or snow. Doors should be kept open as much as possible,

especially when the stable is empty. When there are doors at each end of the building, one may usually be kept open throughout the day. Stables thus ventilated are practically the same as the open air, and sometimes extremely cold in winter. Animals stand varying temperatures remarkably well; chills from standing in a draft when heated and tired are really the only changes of temperature which are at all likely to produce sickness. The warmth of the animals should never have to be maintained by allowing them to breathe an atmosphere heated by the emanations from their own bodies and the exclusion of fresh air.

Picket lines are established in the immediate vicinity of each stable, the animals being tied to a manila or wire rope or chain passed through the picket posts. There should be shallow trenches behind the animals to carry off rain, the ground on which they stand having just enough slope to let water run into the trenches, or there may be a single drain in the center along the line of the posts. Constant attention must be given to keeping the ground about the picket line in good order.

3022. The following general rules for stable management are recommended:

The wagon master has immediate charge of the police and sanitary condition of the stable and immediate vicinity, and of the picket lines and ground between them, and is custodian of the forage and stable property generally.

The stable is to be kept thoroughly policed, free from smells, and, except portions of stalls that animals can reach, should be well limewashed. There must be no accumulation of manure or foul litter inside nor near the doors or windows without. The feed boxes are to be washed out every week with vinegar; they are to be dry cleaned every day to remove any grain that the animals will not eat and to keep the boxes free from refuse from the grain, such as pebbles, sticks, wild seeds, etc. The ground about the picket line is to be swept daily, and all dung, etc., carried to the manure heap.

Except at night, when the animals are bedded down, no manure or urine is to remain in the stalls; the stable police remove it as it accumulates.

If practicable, all woodwork within reach of the animals, and not protected with sheet iron or other metal, should be painted with thin coal tar to prevent its being gnawed. The same precaution may be followed with regard to troughs, picket posts, and picket line. It should be thoroughly dried before putting animals near it.

Smoking or striking a light in stables, or in their immediate vicinity, or near any forage, is prohibited.

One or more lamps will be hung in each stable to burn during the night.

Clay is the best for earthen floors. Gravel or sandy earth is not suitable.

The sloping of the floor of stalls from the manger to the heel post is injurious and uncomfortable for the animal, making him stand in an unnatural position, with the fore legs higher than the hind ones. When earthen floors are level, the animal will paw a hollow for his fore feet unless he can elevate his hind quarters by backing out of the stall.

Whenever animals go out of the stable, the windows of their stalls are to be kept open, unless necessary to exclude rain or snow, or when cold drafts affect the animals in contiguous or opposite stalls.

Stable doors are never to be closed in the daytime, except to keep out wet, or to exclude cold winds that blow on the animals. If the doors be in a single piece, bars are put across the doorway; if divided into upper and lower halves, it will usually be sufficient to open the upper part. At night the entrance to the stables should be secured in such manner as will prevent the escape of animals.

When circumstances permit, animals should be turned loose in the paddock during the daytime, or herded under charge of a guard. When neither is practicable, they should, except in very cold, windy weather, or in very hot weather where there is no shade, stand most of the day at the picket line, as they have better air and are less confined, while the stables become drier and more healthful.

In ordinary climates stables must be kept as cool as possible. If the animals do not stand directly in the draft, the colder the stable the less will they suffer if called suddenly to take the field. For the same reason animals should never be blanketed in the stable, except during the very cold weather.

3023. In case of fire in stables, the animals become terrified, and have to be led, backed, or ridden out, blindfolding the unwilling ones where necessary, and exercising care that none break back to the stables. A coat or cloth thrown over the eyes will answer as a blind.

3024. Horses and mules require gentle treatment. It should be an invariable rule to punish any driver or other person who kicks them or who strikes them upon or near the head with the hand, reins, or any instrument whatever. Kicking may cause a rupture; it is a brutal and inexcusable mode of punishing an animal. By kind and gentle treatment the animals of a team must be accustomed to work together evenly and to effect changes of gait and direction simultaneously. With well-trained teams that work evenly the whip is rarely necessary. The whip should be used only with sufficient force to produce the desired effect, and should never be applied about the animal's head or neck.

3025. At least two hours' exercise daily is necessary to the health and condition of animals. The tendency of an inexperienced driver in garrison and permanent camp is to haul with his wheel animals only. Each driver should be required to use all of his animals at least the time necessary to exercise them and to keep him in practice in driving a four-mule team, no matter how light the loads may be. Every enlisted man on duty with a field train, or with a wagon train, should be able to drive in an emergency. The necessary instruction in the duties of driver should therefore be given to the noncommissioned officers, cooks, blacksmiths, horseboers, etc., as well as to the regular drivers.

3026. The quartermaster, under the supervision of the commanding officer, is responsible for the care and efficiency of the personnel, and of all animals, vehicles, and equipment pertaining to the transportation of his command. The responsibility for this care and efficiency can not be delegated to anyone; but

he will require his commissioned assistants to share with him in the performance of the necessary duties connected therewith.

3027. He should make a daily inspection of stables, shops, picket lines, and corrals. He should make mental note of the work that is being done at the various shops, so that his visits from day to day may serve to determine progress as well as workmanship. Where practicable to do so without interference with other required work or duties, he should arrange to have all freshly shod animals at or near the blacksmith shop for his inspection when he visits that shop. He should note the lengths of the hoofs of other animals about the corral. An unduly long hoof results when an animal is not shod on time. He will see that the stables and ground adjacent thereto are thoroughly policed every morning; that all gutters, feed-room floors, and the ground about the picket lines are swept clean daily, and all sweepings and manure are taken to the dung heap; that bedding for the animals is shaken up and such as may be used again placed loosely under the mangers to allow the stalls to dry; that the stables are well ventilated; that buckets and barrels for use during fires are filled with clean water and other fire equipment is in order; and that currycombs, brushes, brooms, forks, shovels, rakes, and other tools or equipment, when not in use, are kept in places provided for them. He should satisfy himself that the animals are being properly groomed. The cleanliness may be tested by passing the hands the reverse way of the hair to get a view of the skin. If the skin is dirty, gray lines will be left on it and scurf on the finger points. He should require that his notice be called to all sick or injured animals. He should make a point of occasionally visiting the stable at night and at various times of the day, giving particular attention to the matter of ventilation. A practical and reliable test for the purity of the air is the effect produced on the sense of smell when entering the stable. If there is no appreciable difference from the outside air, the ventilation is satisfactory, but, if there is stuffiness, the air of the stable requires more frequent changing.

3028. Animals will be well groomed twice a day. The places most frequently poorly groomed are between the branches of the under jaw, under the head crown piece, the bends of the knees and hocks, under the belly, and between the fore legs and thighs. The currycomb should be applied gently, the brush vigorously, and the grooming quickly done. It is important that the feet of the animals be picked out thoroughly at each grooming and on return from work, both for the sake of cleanliness and in order to detect injuries discernible only when the hoof is clean. If washing of the hoof is required, it should be done outside the stable, if possible.

Other details occasionally included under grooming are washing of the mane, tail, and sheath.

The manes and tails of horses should be washed with soap and water when necessary to remove greasy dirt. Rabbing the tail is not uncommon and is generally due to its dirty condition, the irritability in such cases being removed by a good washing and subsequent brushing. Soap and water may also be used to remove dirt stains that will not groom off, but, other than as above stated, water is not necessary on the body of a healthy horse or mule. The washing of such animals, especially in a cold or changeable climate, may easily lead to sickness, and therefore as a general practice is to be strongly condemned.

The washing of the sheath is occasionally necessary, especially with animals that stale without drawing out the penis. The prevalence of maggots from the attacks of flies at certain seasons of the year, and particularly in hot climates, makes it desirable to give attention to this detail.

3029. Animals of wagon trains are watered while in camps—before departure and after arrival—or during a long halt. If time permits, they may be watered on the march from buckets or by unhitching and riding or leading to water. (F. S. R. 104, 1914.)

In establishing a camp the supreme commander, or a staff officer sent forward to select camp site, designates the place for obtaining drinking and cooking water, for watering animals, for bathing, and for washing clothing in the order named, from upstream down. (F. S. R. 240, 1914.)

In movements by rail, when the stock cars provided are such that the animals can be fed and watered on the train, it is unnecessary to unload them for exercise for recuperation unless the weather is very hot and the journey long. (F. S. R. 398, 1914.)

Each animal requires from 6 to 10 gallons of water daily on march and in camp. (App. 7, p. 207, F. S. R., 1914.)

According to temperature and work, each animal will require anything from 5 to 15 gallons of water a day, an average quantity being 8. Hot weather and hard work, or both combined, will nearly double ordinary requirements, and in making any calculation of the amount required these factors must be considered. Always water before feeding, never immediately after. Animals do not drink well in the early morning. When an early start has been made, they should be again watered after about three hours' march if practicable. They should not be watered at public watering troughs, owing to the risk of contagious disease being introduced. If overheated, they should be allowed to cool before being watered or fed. In garrison animals should be watered in the morning, at noon, and in the evening, provided they are not overheated; if found necessary to water at places other than the corral, water should be given from a clean bucket and be taken from hydrant or stream.

Only such number of animals as there is ample room for should be watered at a time from a trough. They should be given plenty of time to drink, and not led away the first time they raise their heads from the water.

When water is scarce, its issue must be carefully regulated to avoid waste. Animals can drink from a very shallow vessel if their bridles are removed. A very small quantity will revive overtaxed animals, and it should be given in repeated little amounts rather than in one long draft.

3030. However harmless impure water may have been to animals in a wild state, the more we subject them to an artificial existence the more we remove them from the immunity they may have possessed

against common causes of disease and the greater liability is there for the development of diseases which originally may never have existed. In other words, the domesticated animal should always have pure water; when the vitality is further reduced by sickness the necessity of absolute purity is even more imperative. (From *The Army Horse in Accident and Disease*.)

3031. The forage ration for a horse is 14 pounds of hay and 12 pounds of oats, corn, or barley, and 3½ pounds of straw (or hay) for bedding; for a Field Artillery horse of the heavy draft type weighing 1,800 pounds or over, 17 pounds of hay and 14 pounds of oats, corn, or barley, and 3½ pounds of straw (or hay) for bedding; for a mule, 14 pounds of hay and 9 pounds of oats, corn, or barley, and 3½ pounds of straw (or hay) for bedding. To each animal 3 pounds of bran may be issued in lieu of that quantity of grain.

The commanding officer may in his discretion vary the proportions of the components of the ration (1 pound of grain, 1½ pounds of hay, and 2 pounds of straw being taken as equivalents), and in the field may substitute other recognized articles of forage obtained locally, the variation or the substitution not to exceed the money value of the components of the ration at the contract rates in effect at the time of change. (A. R. 1077, 1913, as changed by C. A. R. 21, 1915.)

If the commanding officer varies the proportions of the components of the forage ration or makes substitutions, as authorized in A. R. 1077 of 1913, requisitions should be submitted on Q. M. C. Form 218 ("Special substitution forage requisition"), otherwise on Q. M. C. Form 200 ("Forage and bedding").

3032. Where grazing is practicable, or when little work is required of the animals, commanding officers will reduce the forage ration. When, on the other hand, conditions demand it, they are authorized to increase the ration, not in excess, however, of savings made. (A. R. 1078, 1913, as changed by C. A. R. 21, 1915.)

3033. Forage will be issued monthly or at more frequent intervals if required.

Quartermasters will show on their issue vouchers and monthly reports of issues only the forage actually issued, which will include extra issues from savings. The difference between the authorized quantities for a given period and the quantities actually drawn, representing savings, is to be accounted for as part of the regular stock on hand until issued as extra rations. No credit of forage savings will be carried from one fiscal year to the next. (A. R. 1079, 1913, as changed by C. A. R. 21, 1915.)

3034. A lieutenant general is allowed 4 mounts; a major general or a brigadier general, 3 mounts; other mounted officers, 2 mounts.

If any mounted officer should not own the full number of suitable serviceable mounts allowed, the number of forage rations furnished to him will be reduced accordingly.

Full forage rations are furnished to mounted officers up to the authorized number of their mounts, but this allowance is to be used only for the purpose of keeping the officer properly mounted.

This allowance continues at the officer's regular post of duty when he is on leave of absence, or when he is on duty the nature of which necessitates temporary separation from his mounts. (A. R. 1010, 1913, as changed by C. A. R. 21, 1915.)

3035. Mounted officers will not use public horses and at the same time draw forage for those they own, except while on foreign service in countries from which horses are not allowed to enter the United States; nor will they use public animals except as authorized by regulations. Should circumstances render it necessary, an officer may be temporarily furnished with public horses. (A. R. 1081, 1913.)

3036. Authority to purchase mounts from the Government under the provisions of paragraph 1008, Army Regulations, will not be granted to officers who already own the maximum number of mounts that can be foraged at Government expense. (G. O. 54, W. D., 1915.)

3037. Hereafter private mounts owned by officers of all grades in the Army, for which the Government expends public funds in the matter of maintenance and care or additional pay, must at least equal the requirements contained in the specifications prepared under the direction of the Quartermaster General, and published for the guidance of all concerned in the inspection and purchase of public animals for the military service, subject to the following modifications:

(a) For all officers of the mounted service who are 5 feet 10 inches or over in height and when only one mount is owned, it will be required that such animal shall be at least 15 hands 2 inches in height.

(b) For all officers of the mounted service who are under 5 feet 10 inches in height, and for all officers of the dismounted service, it will be required, when only one mount is owned, that such animal shall be at least 15 hands in height.

(c) For all officers of both the mounted and dismounted service where a second mount is owned, the minimum requirement of height for such animal will be 15 hands.

(d) White or gray horses and stallions will be considered unsuitable mounts. Mares will be considered suitable only when exceptionally well qualified.

(e) The weight should in all cases conform to height and both be such as to cause the animal, when in normal flesh, to be well proportioned and a good weight carrier. Animals which fail to meet the foregoing requirements, but which have heretofore been considered suitable mounts, will, while serviceable, be so continued only for their present owners.

It will be the duty of post commanders to ascertain which officers of their respective commands are drawing additional pay for furnishing their own mounts, or are having private mounts maintained at Government expense. They will assure themselves by personal inspection and actual test that all private mounts at their respective posts for which additional pay is drawn, or that are foraged at Government expense, conform to the requirements of this order, and are such as will enable the officer to perform properly all his mounted duties, both in garrison and in the field. A certificate of suitability will be required in all cases of change of ownership.

All private mounts belonging to officers stationed at military posts will be inspected at least once a year by post commanders, and when found unserviceable or unsuitable, 30 days will be given the officer to dispose of the same, after which time they will not be foraged or maintained at Government expense, nor will additional pay therefor be allowed. A certificate of such inspection and suitability will be furnished the quartermaster, who will keep a register of private mounts, which will show that all animals foraged at Government expense, or for which additional pay is allowed, have been properly inspected, together with date of inspection, and no such mount shall be shipped on a Government bill of lading which has not been inspected and passed within the current year. No animal will be passed as a suitable mount that is less than 4 years old.

The certificate of inspection and suitability of private mounts will be furnished by the officers owning the mounts when such officers are not a part of the immediate command of a post commander. (G. O. 9 and 15, W. D., 1916.)

3038. Officers of the Army who are required by General Orders, No. 79, War Department, 1908, to take annual riding tests, and who have private mounts that are foraged and cared for by the Government, will use such mounts in taking the prescribed tests. (Cir. 57, W. D., 1909.)

The provisions of Circular No. 57, War Department, September 30, 1909, requiring officers of the Army to use their private mounts that are foraged and cared for by the Government, in taking the riding tests prescribed by General Orders, No. 79, War Department, 1908, do not contemplate that officers' horses shall be sent to the place where the test is held, except when it can be done without cost to the United States. It is expected that field officers owning only one horse shall ride that horse the full 90 miles. (Cir. 59, W. D., 1909.)

3039. For their own headquarters and otherwise, except as provided in this paragraph, the use of public horses by officers will be regulated by the department commanders in conformity with the necessities of the public service.

Officers below the rank of major who are required to be mounted will be furnished with one mount by the Quartermaster Corps in case they do not elect to provide themselves with suitable private mounts. Such public mounts will ordinarily be assigned one to the exclusive use of each officer and will be foraged, stabled, shod, groomed, fed, watered, and furnished with veterinary treatment and medicine at Government expense. Authorized private mounts of officers will similarly at Government expense be stabled, shod, foraged, and supplied with veterinary treatment and medicine. Should the circumstances of service at a particular station cause the number of Government mounts available for use under this paragraph to fall below the number of officers entitled to such mounts under the law, the post commander will regulate the use of the public mounts actually on hand, with due consideration for the service and the rights and duties of the individual officers concerned. (A. R. 1086, 1913.)

3040. Where an officer required to be mounted provides himself with suitable mounts but is assigned to duty away from his regular station, and the War Department, by reason of the excessive cost of transportation, refuses to transport his mounts to the place where such duty is to be performed, the hiring of necessary mounts is authorized. (19 Comp., 621.)

3041. An officer may purchase forage for two horses kept for his own use, for which he will be charged cost, including transportation. This privilege may be extended to retired officers, provided such sales are limited to quartermaster depots or stations at which contracts for supply of forage are made and the deliveries under said contracts are in sufficient quantities to warrant the sale without detriment to the service, but no contracts shall be made for the sole purpose of procuring forage for sale to retired officers. (A. R. 1082, 1913.)

3042. An officer shall not sell nor allow to be sold the forage issued for his own horses or the public animals under his charge; nor shall he use or dispose of, or permit to be used or disposed of, such forage, or any portion thereof, except for the purpose for which it was issued. (A. R. 1083, 1913, as changed by C. A. R. 21, 1915.)

3043. At posts where straw is not furnished hay will be issued and used for bedding. (A. R. 1085, 1913, as changed by C. A. R. 21, 1915.)

3044. Horses and mules will be watered and fed habitually three times a day. (Cir. letter, W. D., A. G. O., June 2, 1911, to division and department commanders.)

In garrison the grain should be fed by the wagonmaster or one of the assistant wagonmasters. He should be assisted by the necessary detail, which, at reveille, should include the stable guard or police. The grain, in a box on wheels, is rolled opposite the stalls, whence it is transferred to the feeding boxes by allowance measures.

In the field and in garrison the animals should be fed three times a day—at reveille, in the middle of the day, and at night. About one-third of the grain rations is fed at each of these times. Hay, as a rule, is not fed in the morning, but about one-third of it should be fed at noon and the remainder at night.

In camp or on the march the men are marched to the forage wagons or other grain depository, where the wagonmaster or one of the assistant wagonmasters, with an allowance measure, issues to each in turn.

Nosebags will be used for feeding grain in camp, except where feed covers or feed boxes are provided. They will also be used for the noon feed during marches. The bit should be removed. The nosebag should then be buckled up to allow the animal to reach the feed easily, and again when it is about halfway through feeding. When he ceases to feed, the nosebag should be removed and turned inside out to dry. Nosebags should be kept clean by frequent washing.

The use of bran once or twice a week is important for stable animals. In spring or early summer they should be grazed. A lump of rock salt should be kept in each manger. Feed the allowance of salt twice a week in the field.

Before feeding hay it should be thoroughly shaken up with a fork so as to get rid of dust and seed; it is also advisable to moisten the hay before giving it to the animal. The grain, if possible, should be run through wire screens so as to take all dust out of it.

It is advisable to feed at least a portion of the noon and evening allowance of hay before feeding grain. Grain should never be fed or placed in the mangers until it is certain that the animals are thoroughly cool.

In the morning the animals are usually fed at or before reveille. The noon feed of hay may be placed in the mangers before the animals return from work, but the grain is not fed until the animals are thoroughly cool. The evening feed is placed in the mangers after the stable has been thoroughly policed for the night.

All animals do not require the same amount of forage; the amount given each must be based, therefore, upon his individual requirements. While this is a hard matter to regulate, the actual amount, based on a consumption without waste, required for each animal may be determined by a tryout. Such definite amount and the animal's condition should govern in the feeding. Instead of completely filling the manger. Some animals bolt their feed. A manger with several bars across the top to divide it into compartments, or a few large stones placed among the feed, make it difficult for the bolter to get the huge mouthful he desires.

When forage can not be obtained, grazing should be allowed at every spare moment, especially early in the morning when dew is on the grass.

3045. Shoeing and blacksmith work should not be allowed to accumulate. Each therefore should receive attention every day. At the end of a march the horseshoers will attend to the animals at once, and will also forge shoes to replace fitted ones used on the march. Fitted shoes forming a part of a wagon equipment or carried on mounts should not be used when extra shoes can be forged to fit, as, for example, in camp. They should be used on the march, and at all other times considered as an emergency reserve. Cold shoeing must of necessity be resorted to on the march. Horseshoers should be practiced in altering shoes without anvil, as on the tire or hub of a wagon wheel, stone, etc. Nearly all shoes can be altered to some extent in a cold state.

One of the two horseshoers with an Infantry regiment is available to accompany the regiment on the march to shoe the mules attached to the battalion combat wagons and to assist in shoeing the other animals with the troops; the other horseshoer performs similar duties with the field train during the march. Each of these men is supplied with a horseshoer's emergency equipment.

When it is necessary to shoe a draft animal on the march, turn the team out of the column and instruct the driver when and how to join the train.

Quartermasters should acquaint themselves with the anatomy and physiology of the horse's foot and the proper methods of shoeing. The subject is fully treated in *The Army Horseshoer*.

Notation should be kept of the consumption, by sizes, of muleshoes, and by sizes, front and hind, of horse-shoes, to shoe the animals with a particular train, in order that the proper proportion of sizes may be asked for on requisition. Muleshoes are not designated "front" and "hind."

Sometimes, as in the case of newly organized commands, it may be necessary to obtain horse and mule shoes at or before the receipt of the animals themselves. Requisitions call for the number of pounds necessary. The sizes most commonly used average about 1 pound each, or, roughly, 4 pounds for the shoes for one animal. The exact weights of each size are shown in paragraph 3046. The following approximate proportions, by weight, are based upon the consumption of horse and mule shoes by a Cavalry regiment during a six months' period, and will serve as a guide in making requisitions until the sizes actually worn by the animals of a command may be determined:

Horseshoes, about equally divided front and hind; 34 per cent of No. 2, 44 per cent of No. 3, 20 per cent of No. 4, and 2 per cent of No. 5.

Mule shoes: 45 per cent of No. 3, 45 per cent of No. 4, and 10 per cent of No. 5.

The wagonmaster and blacksmith should be held responsible that the hoofs of the animals are rebranded when necessary. A good time to attend to this is just after an animal is shod, but if the old brand has not been cut away in shoeing and is still distinct, rebranding is unnecessary. For manner of applying the branding irons, see paragraph 3069.

In garrison, and in camp when work slackens, the horseshoers should occasionally be required to make shoes. They may thus be instructed and kept in practice so that should the supply of shoes fail in the field, but the materials for making them be available, there may be no interruption to the shoeing. During such instruction practice two new shoes only for each animal shod will be furnished, the remaining shoes to be made from old ones.

3046. Horse and mule shoes, as ordinarily purchased by the Quartermaster Corps, are regular pattern pressed shoes, light steel, without toes or calks, the heel of the shoe being turned down to form calks when fitted by the horseshoer. Toe calks are furnished separately when required. No special shoe is purchased for draft horses as distinguished from saddle horses. The measurements and weights of each size, and the number and designation of nails required, are as follows:

SHOES, HORSE, FRONT.

No. of size.	Width.	Length.	Width of web.	Average weight.	Number of nail holes on each side.	Designation number of nails.
	<i>Inches.</i>	<i>Inches.</i>	<i>Inches.</i>	<i>Ounces.</i>		<i>Size.</i>
00	3 $\frac{1}{2}$	4 $\frac{1}{2}$	2	10 $\frac{1}{2}$	4	3
0	4	5 $\frac{1}{2}$	2	11 $\frac{1}{2}$	4	3
1	4 $\frac{1}{2}$	5 $\frac{3}{4}$	2	14 $\frac{1}{2}$	4	4
2	4 $\frac{1}{2}$	6	2	17 $\frac{1}{2}$	4	5
3	5	6 $\frac{1}{2}$	2	20 $\frac{1}{2}$	4	6
4	5 $\frac{1}{2}$	7 $\frac{1}{2}$	1	23 $\frac{1}{2}$	4	7
5	5 $\frac{3}{4}$	8	1 $\frac{1}{2}$	30 $\frac{1}{2}$	4	7
6	6	8 $\frac{1}{2}$	1 $\frac{1}{2}$	35 $\frac{1}{2}$	4	7

SHOES, HORSE, HIND.

00	3 $\frac{1}{2}$	5	1	7 $\frac{1}{2}$	4	3
0	4	5 $\frac{1}{2}$	1	9 $\frac{1}{2}$	4	3
1	4 $\frac{1}{2}$	6	1	12 $\frac{1}{2}$	4	4
2	4 $\frac{1}{2}$	6 $\frac{1}{2}$	1	15 $\frac{1}{2}$	4	5
3	4 $\frac{1}{2}$	6 $\frac{3}{4}$	1	18 $\frac{1}{2}$	4	6
4	5	7 $\frac{1}{2}$	1	22 $\frac{1}{2}$	4	7
5	5 $\frac{1}{2}$	7 $\frac{3}{4}$	1	27 $\frac{1}{2}$	4	7
6	5 $\frac{3}{4}$	8 $\frac{1}{2}$	1	32 $\frac{1}{2}$	4	7

SHOES, MULE.

00	3	4 $\frac{1}{2}$	1	8 $\frac{1}{2}$	4	3
0	3 $\frac{1}{2}$	4 $\frac{1}{2}$	1	9 $\frac{1}{2}$	4	3
1	3 $\frac{1}{2}$	5 $\frac{1}{2}$	1	11 $\frac{1}{2}$	4	4
2	3 $\frac{1}{2}$	6	1	13 $\frac{1}{2}$	4	5
3	4	6 $\frac{1}{2}$	1	16 $\frac{1}{2}$	4	6
4	4 $\frac{1}{2}$	6 $\frac{3}{4}$	1	22	4	7
5	4 $\frac{1}{2}$	7 $\frac{1}{2}$	1	25	4	7
6	5	7 $\frac{3}{4}$	1	31 $\frac{1}{2}$	4	7

3047. In wagon-train companies and regimental and smaller field trains, the quartermaster will so arrange the daily inspections as to insure a critical examination to be made once a month by him, or by one of his commissioned assistants, of every wagon and set of harness. In the inspection of wagons he should include a verification of spare parts, and in the examination of the harness he should require traces and heavy straps to be bent to show condition as to oiling, and should see what straps, buckles, etc., are broken or missing.

3048. At each inspection of the transportation the necessary repair work should be noted and assigned to the individuals whose duty it is to attend to it. When the train is on field duty the transportation must be carefully examined at the end of each day's march to see that the spokes of wheels and the nuts on axles and bolts are tight; to arrange for the prompt repair of vehicles and harness, including the replacement of broken or lost spare parts; and to ascertain the shoeing and any special care or attention necessary for the animals. The wheels of wagons, particularly the hind wheels, in a dry country are very apt to get loose spokes and break down, and therefore each regimental field train and wagon-train company should carry extra wheels or at least an extra hind wheel.

3049. Commanding officers will inspect ambulances, litters, and other field sanitary matériel at each monthly inspection, and see that the equipment is complete and in serviceable condition. When practicable, the ambulance, fully equipped for service, with the animals attached, and the pack mule, carrying the sanitary equipment pertaining to the sanitary combat train, will be presented for inspection. (A. R. 1432, 1913, as changed by C. A. R. 8, 1914.)

3050. The proper care of wagons not only requires daily inspections and constant repairs in the field, but attention to other matters. Upon return of troops from field or camp duty, the train should be immediately overhauled, thoroughly repaired, and missing accessories replaced.

In garrison, blocks for securing wagons and ambulances on freight cars and a ramp for unloading vehicles and animals should be prepared and kept on hand at all times. Likewise in camps when there is a probability of movement by rail.

Escort wagons and such Army wagons as are still in use will be painted an olive-drab color. The following is the formula for mixing olive-drab paint: 6 pounds of white lead ground in raw linseed oil, 1 pound of raw umber, 1 pint of turpentine, $\frac{1}{2}$ pint of japan drier, and 1 quart of raw linseed oil. Wagons should be kept well painted, and when not in use should be placed under cover if possible, to prevent the deterioration of material.

The wagons assigned to the combat trains and to the ration and baggage sections of field trains of organizations will at all times have stenciled on them, on both sides of the wagon bed, so as to appear below the spare parts and tools suspended thereon, appropriate legends in black, in characters $\frac{5}{8}$ inches high, similar to the following examples:

..... Div. Inf. Combat, No.
 Div. Inf. Ration, No.
 Div. Inf. Baggage, No.

respectively. (P. 4, T. of O., 1914; 2358631-A. G. O., Feb. 16, 1916.)

Identifying numbers, in addition to the stenciling prescribed on page 4, Tables of Organization, will be given to ambulances and escort wagons, and will be placed upon the repair and spare parts to be carried therewith, so far as practicable. These repair and spare parts will be carried habitually with the vehicles or if temporarily separated therefrom during garrison service, will be kept available for immediate return to their proper places. (G. O. 39, W. D., 1915.)

The wagons comprising the field and combat trains should not be used for post purposes if other wagons are available.

Wagons will be greased twice a week regularly, and as often in addition as necessary. If in constant use, as when accompanying troops on marches, wagons will have to be greased daily.

In garrison, mud should not be allowed to accumulate on wagons. Where facilities permit, they should be washed as soon as practicable after return to the corral. Tail-gate chains and stay chains will not be allowed to hang down or to drag on the ground.

Overloading of wagons should not be permitted. There is a tendency, especially in hauling forage and in transferring other supplies from railroad cars to exchanges and storehouses, not only to place the articles indiscriminately in the wagon bed, but to put on too great a weight or make a top-heavy load. Heavy articles should always be placed in the bottom of the wagon bed and at the front; and the lighter articles at the rear and on top. The tail gate must not be lowered in order to carry a larger load, as this not only makes the load too heavy in rear, but will be almost certain to split the sides of the bed outward, there being nothing left to hold them together in the rear. The wagon bows should fit well down into the bow staples, and should not be permitted to be raised to provide a greater loading space. When wagons are loaded they should be securely lashed before the cover is put on. The load should be entirely under the bows. The cover is a protection against rain and sun, and the bows are a support for the cover only; neither the cover nor the bows should therefore be used to prevent the load from shifting. The veterinary pannier and wagon jack should be so placed in a load as to be always accessible, and should be carried in the rear-most wagon of the field train.

3051. Public animals will be assigned to their riders or drivers, who will not exchange or surrender them to the use of any other person without the permission of the company commander, quartermaster, or other officer responsible.

Public animals that are assigned to organizations of the Army for mounted purposes will not, while so assigned, be used in harness or for draft purposes except in the Field Artillery, where such animals may be used temporarily to take the place of disabled animals in authorized teams. (A. R. 1072, 1913, as changed by C. A. R. 6, 1914.)

3052. Each driver is ordinarily assigned four mules. In referring to draft mules, two are called a pair; the mule on the left side is called the near mule; the other the off mule. The pairs assigned to the traction of a single vehicle are termed collectively a team. A team usually consists of two pairs; but for the Army wagon there are three pairs. The mules in front are called the lead pair or lead mules; the ones attached to the vehicles, the wheel pair or wheel mules; those between these two pairs, the swing pairs or swing mules. When there are two pairs between the lead and wheel pairs they are called the lead swing and wheel swing pairs or mules. The stalls in stables are numbered consecutively, and the name of the animal occupying it and of his rider or driver is placed over the stall.

3053. At each post one or more privates of the detachment Hospital Corps will be designated by the surgeon as ambulance driver only for ambulances not belonging to organized ambulance companies. In addition to his other duties he will care for the ambulance, its equipment, and harness, and see that they are ready for immediate use; and in the field he will care for the animals also. In garrison, when it is necessary to use the ambulance for any transportation purposes, the commanding officer, on the application of the surgeon, will see that the requisite animals are provided by the quartermaster and placed at the disposal of the surgeon. At stations of organized ambulance companies, Class 2 ambulances may be used for garrison ambulance service, or the ambulance company may furnish the garrison ambulance service at the discretion of the post commander. (A. R. 1420, 1913, as changed by C. A. R. 8, 1914.)

3054. On the march each medical officer will habitually be attended by a mounted private of the Hospital Corps. Riding horses, authorized in Tables of Organization, will not be permanently allowed and assigned in time of peace for Hospital Corps men attached to combatant organizations. When practicable, the Quartermaster Corps will furnish horses for members of the Hospital Corps on duty in the field who are authorized to be mounted. (A. R. 1434, 1913, as changed by C. A. R. 8, 1914.)

3055. In order that all the mules may be available in an emergency for any place in the train, the draft mules should be taught to work on both the off and near sides, and should be occasionally used as saddle mules, and the saddle mules worked in harness.

3056. The efficient supply, and therefore the comfort, of a command depends largely upon the proper management of the field train and individual teams thereof. The quartermaster, wagon master, and assistant wagon masters must inspect constantly during a march and endeavor to correct deficiencies.

One of them should be constantly at the head of the train to set the pace. Distressed draft mules should be temporarily replaced. The wagon master should devise simple arm or whistle signals for controlling the movements of the train.

During a march the senior assistant wagon master should ride in front of the train, the wagon master opposite the center, and the junior assistant in rear. They should constantly observe the condition of the animals, loads, and wagons, correct deficiencies and report delays to the quartermaster.

The unremitting attention of every driver is required in order that each animal of his team shall at all times do its proper share of the work. The animals may be taught to start properly and pull steadily together. All traces should be stretched before the team moves. A common fault is to start one pair before the others are in draft, the tendency of which is to make the team balky, fatigue them by jerks, gall their shoulders, and break the harness.

Draft animals, except those on ambulances, must not be driven out of a walk, either in garrison or the field, except in cases of necessity.

"The rate of a wagon train varies with the class and condition of the draft animals, the load, length of the column, and the condition of the roads. While large mules drawing light loads on good roads can cover nearly 4 miles an hour, in long columns a rate of 2 miles, including halts, is all that can be expected even under favorable conditions; small teams may make $2\frac{1}{2}$ miles an hour. The daily march of a wagon train is about the same as that of infantry." (F. S. R. 101, 1914.)

To rest the men and animals and for other purposes, a command on the march is occasionally halted. The first halt is made after marching about three-quarters of an hour, and is about 15 minutes long, to enable the men to attend to the calls of nature and to adjust their clothing, etc. Judgment should be exercised in selecting the place for the first halt; it should not be made in a village or place where one of the objects of the halt would be defeated.

After the first rest, there is for foot troops a halt of about 10 minutes every hour; that is, the troops march 50 minutes and then halt 10. In very hot weather the halts may be longer and more frequent. The men are allowed to fall out, but remain in the immediate vicinity of their places.

For cavalry the hourly halts are shorter—5 minutes; the men examine the horses' feet, adjust saddles, etc.

For artillery the hourly halts are from 5 to 10 minutes; harness is adjusted, girths are tightened, etc.

As a rule troops prefer to finish a day's march as soon as possible. In good weather, with favorable temperature, long halts are not desirable on marches of less than 15 miles for infantry or 25 miles for cavalry. When the day's march will run well into the afternoon, a halt of about one hour near meal time is advantageous. Places for long halts should be selected with care; wood, water, grass, dry ground, and shade are desirable features. Arms are stacked and equipments removed; mounted troops dismount and loosen cinchas.

In hot weather, especially in the Tropics, it may be desirable to avoid the midday heat. If the march is long, the command may make an earlier start, or it may rest for three or four hours during the hottest part of the day and finish the march in the evening. As a general proposition, however, it is undesirable to arrive at a strange place after nightfall, or even late in the afternoon.

Halts are not made in or near towns or villages unless to procure water or supplies, and when so made, the men remain in column, details being sent for whatever is necessary. In commands not exceeding a regiment, and in wagon trains of less than a mile in length the units may halt simultaneously, the signal from the head being promptly repeated. This may also be accomplished in longer columns by the commanders of units setting their watches at the same hour before starting, and agreeing when the halts shall be made; the units all halt and resume the march at the moments agreed upon. (F. S. R. 102, 1914.)

During marches in campaign, if a wagon of a military train breaks down or is stalled, its load is transferred to other wagons and the road cleared as soon as practicable. (F. S. R. 112, 1914.)

Train commanders and guards permit only those who are so authorized to ride on vehicles. (F. S. R. 272, 1914.)

Trains will always be halted on the right-hand side of the road, leaving the left-hand side clear for the passage of troops, ambulances, etc. (F. S. R. 273, 1914.) A whistle call, or other signal, should be agreed upon to indicate to all teamsters to drive to the right of the road, and should be given about 50 yards before halting.

In change of station marches in time of peace, field trains may follow immediately in rear of their regiments, and the supply trains be placed to facilitate issues. (F. S. R. 106, 1914.)

A practice march conforms to the conditions it is intended to simulate. (F. S. R. 109, 1914.)

In marches into action the trains are held far enough in rear not to interfere with the movement of troops or to check withdrawal in case of defeat. (F. S. R. 112, 1914.)

During a retreat, the field and divisional trains are generally some distance ahead of the column. (F. S. R. 186, 1914.)

3057. Horses and mules should not be kept in the vicinity of a marsh. (From *The Army Horse in Accident and Disease*.)

When troops are to remain in camp for some time all underbrush is cleared away and the camp made as comfortable as possible. Watering troughs, shelter in cold weather, and shade in hot, are provided for the animals, if practicable.

In camps of some duration, guard and other routine duties follow closely the custom in garrison. The watering, feeding, and grooming of animals take place at regular hours and under the supervision of officers. (F. S. R. 245, 1914.)

The place for camping a convoy is usually selected by the advance guard commander, due regard being paid to the water supply, fuel, grass, and facilities for defense. A field inclosed by wire fence is advantageous.

Herding should not be undertaken unless there is little danger from attack, or lack of forage demands it.

On going into camp or during long halts, the train is parked, the formation depending upon the proximity and character of the enemy and the amount of ground available.

When the enemy is known to be distant the train is usually parked in column of sections or half sections, with distances of about 20 yards between subdivisions, and intervals of 6 to 8 yards between wagons. A compact formation is secured by placing the wagons axle to axle and tying the animals to picket lines in front of the wagons.

For purposes of defense wagons may be placed in two lines facing each other, or in the form of a square, rectangle, oval, or circle, the poles inside; the inclosure thus formed furnishes shelter for the men and animals. When there is time, wire entanglements are constructed and shelter trenches dug outside the corral.

A diamond-shaped corral is recommended for emergencies, as it can be rapidly formed and the march quickly resumed. The animals of the first two sections are unhitched and placed inside; openings are left where necessary. If the nature of the ground permits, the teams of the first two sections may counter-march before forming the corral, thus obviating the necessity of unhitching. (F. S. R. 120, 1914.)

Field and wagon trains should be thoroughly drilled and instructed in parking, and in forming corrals.

3058. When a cause for delay on the march—for example, a damaged bridge—is encountered, the troops in rear are notified of the minimum length of the delay; they then conduct themselves as at regular halts. * * *

When roads lead through swamps or quicksand, or across streams with treacherous bottoms, their limits are marked with stakes or bushes, or warnings are placed at dangerous points. At night lanterns are hung from stakes, and a fire is built or a lantern hung to mark the landing. * * *

Fords that are at all difficult delay long columns unless the troops cross at several places at once. The crossing of many animals or wagons may deepen a ford and render it impassable; new places may thus become necessary.

Persons operating a ferry are interfered with as little as possible.

The men enter, pontons or barges singly at the bow, and gradually move toward the stern; the larger vessels may be entered in column of twos; the men retain the places assigned them so as not to interfere with the handling of the boat; in small boats when the water is rough they sit down; when there is danger they are directed to remove their equipments.

Horses are loaded one at a time. When there is room for a single row only they alternate heads and tails; if in two rows they face inward. If a horse falls into the water it is turned loose.

Guns, caissons, and wagons are generally loaded by hand; if practicable, the teams are sent on the same vessel.

Unloading is also from the bow, in good order, without crowding; men sitting down do not rise before their turn.

When rafts are used, special precautions are necessary. The center of the raft is first occupied and then the load uniformly distributed. Unloading is carried out in inverse order, the center of the load being last to leave.

The crossing of beef cattle on boats or rafts is dangerous. When practicable they are crossed by swimming. (F. S. R. 103, 1914.)

3059. In branding public animals, first clip the hair close where the brand is to be placed, then apply the irons red hot so that a distinct and legible mark can be injured by one quick application. Care must be taken that the animal does not jump, or become so severely burned as to cause the skin to slough away. Condemned animals will be branded "IC" on the neck under the mane. (A. R. 907, 1913.)

Public animals shall, upon the day received, be branded with the letters "U S" on the left fore shoulder. Horses assigned to organizations will also be branded on the hoof of one forefoot, 1½ inches below the coronet, with the designation of the company. Branding irons of uniform size and design will be supplied by the Quartermaster Corps. Letters "U S" to be 2 inches in height. Letters and numbers of hoof brands on the same line, to be three-fourths of an inch high, the letter to precede the number, and blocked so as to penetrate the hoof one-sixteenth of an inch. For example, the hoof brands on horses assigned to band, Ninth Cavalry, would be CB9; to Troop A, Fifth Cavalry, would be A5; to the band, Second Regiment, Field Artillery, AB2; to Battery B, Fourth Regiment, Field Artillery, would be BA4; to Company A, Battalion of Engineers, would be BEA. (A. R. 1067, 1913.)

The contractors will be required to provide necessary forges and competent smiths or horseshoers and assistants to brand all accepted animals. The branding to be done as may be directed by and to the satisfaction of the purchasing officer, and at the risk and expense of the contractor, who will be held responsible for any injury or damage to any animal or animals. Should any animal be injured or damaged at any time during the inspection or branding to such extent as in the opinion of the purchasing officer, to render it unserviceable, the said animal will be rejected and will remain the property of the contractor. (Requirements of contractors.)

In some instances a special letter designation and blocks of certain numbers are assigned to purchasing officers for use in branding the hoofs of animals purchased by them.

3060. Any alteration in the length or shape of the tails, manes, or forelocks of public horses by docking, banging, or clipping is prohibited, and only such reasonable trimming and plucking as may be necessary to prevent shagginess of appearance is permitted. (A. R. 1068, 1913.)

In garrison, and when practicable in the field, the necks and tails of mules should be kept neatly sheathed but the tail tufts must not be trimmed. If necessary as a protection against flies, the roaching or trimming of the tails in any manner should be prohibited. The clipping of mules in hot weather is to be encouraged, but the ears should never be trimmed out. Great care should be exercised that clipping does not begin until cold weather is over, and that it ceases in ample time before the advent of winter.

3061. The Legislative Assembly of the Philippine Islands having on January 24, 1912, enacted a law prohibiting the importation of docked horses into the Philippine Islands, and the docking of public horses being forbidden by paragraph 1068, Army Regulations, officers of the Army will not take docked horses into those islands for use in the military service or for any other purpose. (G. O. 15, W. D., 1912.)

3062. Veterinary instruments, books, medicines, and supplies for the treatment of public animals and authorized private horses of mounted officers are furnished by the Quartermaster Corps. The supply table furnished by the Quartermaster Corps gives a list of the articles supplied. Requisitions will be limited to actual necessities. A special estimate for articles not in the table, with an explanation of the nature of the emergency or case rendering it necessary, will be forwarded, through the regular channel, for the action of the Quartermaster General. (A. R. 1074, 1913.)

3063. The quartermaster will have charge of veterinary instruments, books, medicines, and supplies, and under the direction of the commanding officer will issue and expend such medicines and supplies in such quantities as may be necessary. (A. R. 1075, 1913.)

3064. At posts where there is a veterinary surgeon the quartermaster may, under the direction of the commanding officer, transfer to the veterinary surgeon upon memorandum receipts such veterinary instruments, books, medicines, and supplies as may be necessary; otherwise they will remain in the custody of the quartermaster, and will be loaned as needed in the public service. (A. R. 1076, 1913.)

3065. It shall be the duty of the veterinarian to visit at least daily all sick or injured animals at his station, and to recommend such treatment as he may deem proper. He will have access to the stables at all times. Upon request he will attend such authorized private horses of mounted officers as may need his service. (A. R. 90, 1913.)

3066. The veterinarian will instruct company horseshoers and company farriers in the proper care of the horse. In this he will give especial importance to the anatomy and pathology of the foot, showing the nature and uses of all its parts, illustrating the subject by dissections and specimens. He will also teach the principles and practice of horseshoeing. For the purpose indicated he will make such visits of instruction to companies of the regiment not at his station as may be deemed necessary by the regimental commander. (A. R. 91, 1913.)

3067. Public animals inspected and found unsuited for one branch of the service may be transferred to another for which they are fitted. When of no further use for any branch of the service they will be submitted to an inspector, and, if condemned, sold at public auction or destroyed under the following circumstances: (1) To terminate suffering (from disease or other cause); (2) to prevent contagion; (3) on account of incurable disease or injury; (4) on account of old age, when to sell them for work in the hands of irresponsible persons would be cruel and cause suffering to the animals.

Horses assigned to troops of Cavalry, batteries of Field Artillery, companies of the Signal Corps, and mules assigned to the combat transportation of the Signal Corps will not be sold or turned in to the Quartermaster Corps unless previously acted upon by an inspector, except in the Philippine and Hawaiian Departments, where the sale of such horses may be made to mounted officers, as provided in paragraph 1065, Army Regulations, 1913.

Public animals that die of sickness, or that it is necessary to kill because of contagious disease, or when incurably wounded, will be dropped by the accountable officer upon the certificate of the responsible officer and affidavit of the veterinarian, or, in the absence of the latter, the certificate of a disinterested officer and the affidavit of a disinterested person, approved by the commanding officer. In such case the action of a surveying officer is not required, unless it appears that the condition of the animal resulted from fault or neglect; and in such case the investigation by the surveying officer may follow the killing of the animal when its immediate destruction is made necessary to prevent contagion or to terminate suffering. (A. R. 1073, 1913.)

3068. It is not the policy of the Quartermaster Corps to purchase mares for service with pack trains, but to use such horses as become unsuitable for other purposes but which can be used as bell horses with pack trains. (Letter 28348, Q. M. G. O., Jan. 14, 1911.)

3069. In the absence of a veterinarian, as often occurs in the field, horses and mules must be treated by the wagonmaster, or by some man of the train designated and instructed as acting farrier, under the direction of the quartermaster.

Serious disease is best avoided by immediate and constant attention to minor ailments, galls, etc.

Sore backs usually result from improperly adjusted saddles, or because the men, who ride the animals, do not sit squarely in their saddles; and galled shoulders are generally due to improperly adjusted or dirty collars. The shoulders and necks of teams, especially the wheel pairs, should be inspected at each halt and animals showing signs of galling should at once be shifted in the team or with the mule of an individually mounted man. A short collar chokes a mule by pressing on the windpipe; a narrow one pinches and rubs the neck; a broad one works about and galls the shoulders; the collar, when adjusted, should freely admit the thickness of the hand between the lower part and the throat, and the fingers between the sides and the neck.

If an animal sustains an injury, neglects his food, refuses water, or gives any evidence of sickness, his condition should be reported at once to the wagon master. It is the duty of any member of the train personnel who observes such condition, to make the necessary report.

3070. The normal temperature of horses and mules, taken by means of the clinical thermometer furnished with farrier's case, ranges from 99° to 100° F. The temperature should be taken in the rectum, and should be taken at once if animal refuses feed or looks sick.

When the temperature runs to 103° or over—presuming that it is taken while the animal is free from the exertion and excitement of work or exercise—he is sick and unfit for work.

3071. The wagon master, or acting farrier if available, should take charge of the veterinary supplies on the march, as otherwise they are soon lost or wasted. One member of each wagon train, preferably a teamster when there is an extra one, should be designated and instructed as acting farrier. On the march, the post of the man detailed should be at the rear of the train, and his kit should be transported on the last wagon.

3072. On the march when animals are well fed, watered, groomed, shod, and not overworked they are less subject to ailments than when comparatively idle in camp.

The following list of veterinary supplies will be found ample for 100 animals for a period of 10 days on the march under ordinary conditions of service.

Veterinary supplies:

1 farrier's case.	½ pound cotton, antiseptic.
1 twitch.	½ pound soap, castile.
1 leg strap.	4 ounces creolin.
1 hoof knife.	4 ounces tincture of solution of iodine.
1 syringe (4 ounces).	½ ounce bichloride of mercury tablets.
1 granite basin (1 quart).	8 ounces ammonia liniment.
1 bottle, drenching (leather covered).	4 ounces cosmoiline.
1 bottle, empty (1 pint) for measuring and mixing.	1 ounce copper sulphate (powdered).
1 bottle, empty (4 ounces) for measuring.	1 ounce boracic acid.
12 corks.	16 ounces ammonia, aromatic spirits of.
4 bandages, flannel.	2 cathartic balls.
4 bandages, cotton.	8 ounces colic mixture.
1 package, gauze.	4 ounces mythaline violet solution (2 drams of the violet to 1 pint of alcohol).
½ pound oakum.	

NOTE.—Approximate weight, 9½ pounds.

All liquids should be carried in 4-ounce bottles plainly labeled and securely corked.

Twitch.—This is used for control.

Leg strap.—A stirrup strap makes a good leg strap. It is used to secure the forelegs of restive animals while being dressed.

Creolin, solution of.—One ounce of measured creolin to 1 quart of water is a good disinfectant for wounds after they have been thoroughly cleansed.

Bichloride of mercury tablets.—One tablet to 1 quart of water makes an excellent disinfectant and antiseptic for well-cleansed wounds.

Iodine solution or tincture (1 ounce iodine to 1 pint of alcohol).—This is an excellent application for small wounds, abrasions, and galls. It should be applied by means of a swab of cotton attached to a short piece of wood.

Copper sulphate, powdered.—This is used to cut down overgrowth of "proud flesh" (granulations). It should be dusted on sparingly and its use should not be abused.

Boracic acid.—Add about a teaspoonful to a pint of clean water and use it as an antiseptic for wounds of eye and vicinity.

Never use any disinfectant but boracic acid solution on or near the eye. The others are irritating and will cause inflammation of the eye.

Ointment.—A good ointment may be made by adding a little creolin to a small quantity of cosmoiline and mixing them thoroughly.

Liniment.—Turpentine, 1 ounce; olive oil, 3 ounces; strong ammonia, 2 ounces. Mix and shake well.

A liniment of this character is used with effect on sprains where there is not much inflammation. Do not bandage over it, as it will cause blistering.

Colic mixture.—Cannabis Indica, 4 ounces; water, 3 ounces; alcohol, 2 ounces. Mix.

Dose is 1 measured ounce given as a drench in 1 pint of water. It may be repeated in half an hour if necessary.

Ammonia, aromatic spirits of.—Used as a stimulant and in cases of colic in doses of from 2 to 3 measured ounces, and then given as a drench mixed with at least 1 pint of water.

Mythaline violet solution.—An effective disinfectant, astringent, stimulant and stain for galls. Apply by means of a small cotton swab. Two drams of the violet to 1 pint of alcohol.

3073. Ailments encountered on the march:

Collar and saddle galls.	Rope burns.
Contused and lacerated wounds.	Tender and inflamed withers.
Sprains.	Scratches.
Nail pricks.	Colic.
Corns.	Bruised sole.
Inflammation and injuries of the eye.	

3074. Galls are the result of improperly fitting collars, dirty and stiff blankets, and neglect of intelligent adjustment.

Collar galls are usually due to friction, saddle galls to pressure. Keep collars clean and well fitted. Keep saddle blankets dry, clean, and soft. On arriving in camp let saddle remain on back until the interrupted circulation of the skin underneath has regained its tone. When saddle is removed, after half an hour has elapsed, dry the skin, if damp, or turn a dry, clean fold of blanket to skin and hold it on for about 10 minutes by means of the surcingle. If swellings arise massage thoroughly and wash with cold water. If necessary use a cold-water pack made by soaking a folded gunny sack in water.

Do not wash galls—clean them off with a piece of cotton and then apply a little mythaline violet or iodine tincture. Lacerated wounds are usually caused by barbed wire—trim off ragged edges with scissors, cleanse thoroughly, suture (stitch) if practicable, and apply a disinfectant. Dress with oakum or gauze and bandage if necessary. Dress wound daily.

Contused wounds are the result of kicks. The skin is seldom injured but a swelling containing a fluid soon appears. This swelling, if not in the vicinity of a joint, should be opened and its contents, a thin blood stained fluid, evacuated. Do not wash it out. Clean the parts on the outside and apply a little tincture of iodine to wound made by the instrument. As an after treatment press on the swelling daily so as to keep it empty.

Nail pricks.—Remove nail, dish the horn surrounding puncture and apply a strong solution of bichloride to the wound, keep dirt out by packing the sole with oakum, covering with a piece of leather and replacing the shoe. If wound is not thoroughly disinfected "lockjaw" may be the result.

Sprains.—An effective treatment for sprains is the application of loosely applied water-soaked bandages, which should be kept wet. If the sprain is where a bandage can not be applied use liniment, which should be well rubbed in. When a lame animal has to march and a bandage can be readily applied use a dry one with slight pressure to act as a support.

Corns.—Have the shoe relieve the pressure.

Inflammation of eye.—Remove the cause, cleanse with clean water, apply boracic solution, and protect the organ from the light by means of a hood which may be made from a piece of grain sack and secured to head under halter.

Rope burns.—Do not wash unless soiled. Clean with a piece of cotton, apply iodine tincture, mythaline violet, or creolin ointment. Bacon grease has been found to be a good application for this injury.

Tender or inflamed withers.—Use cold packs of soaked grain sacks and keep pressure of equipment off the region.

Scratches.—Treat with tincture of iodine or mythaline violet. Do not wash unless soiled.

Colic.—Use 1 ounce of the colic mixture in a pint of water and repeat in half an hour if necessary.

Bruised sole.—Pack with oakum, cover with leather, and replace shoe.

Carthartic balls.—Do not give a carthartic ball on the march unless absolutely necessary. Its action may be difficult to stop.

3075. Experience having proved that mallein has merely a diagnostic value and that it is useful principally as an aid in the detection of glanders, administration of mallein will hereafter be limited to horses and mules of the Army, and to private horses of officers, that have come in contact with animals that are known to have or are suspected of having glanders, to newly purchased horses and mules, and to horses and mules coming into or going out of the country.

As mallein is provided gratis by the Department of Agriculture for the animals of the Army, requisition (Q. M. C. Form 160) is not necessary, but inasmuch as its merits are guaranteed only for a period of six weeks the time when it is proposed to administer the mallein should always be stated when calling for a supply. (Cir. 74, W. D., 1909.)

Application for a supply of mallein should be made by letter to the Quartermaster General.

3076. In garrison, doses must be accurately measured by scales or graduates, according to the tables of dry or liquid measure, but in the field the following rough expedients may be used:

DRY MEASURE.

An ordnance spoon (heaping full).....	1 ounce of lead acetate. ½ ounce of zinc sulphate. 2 drams of a powder. 1 ounce of a salt.
Ordnance tincup.....	½ of a quart.
Full day's ration of medium-weight oats.....	14 cups.

LIQUID MEASURE.

A drop.....	1 minim.
A teaspoonful.....	1 fluid dram.
A tablespoonful.....	½ fluid ounce.
Tincup.....	28 ounces (¼ of a quart).

3077. Wagon masters and forage masters should keep accurate lists of the receipts and daily issues of forage in such form as to show all the data required in the quartermaster's monthly report (Q. M. C. Form No. 465.)

3078. The quartermaster and wagon master should examine the harness at each inspection of transportation as prescribed in paragraphs 3047, 3048, and 3060; and each driver should also examine that of his

own team every day upon completion of work. The necessary repairs should be made without delay. No alterations of any kind will be permitted.

The train saddler will soon learn the average amount and kind of daily repairing required. He can facilitate the repairing and save himself the annoyance of many rush jobs, especially with old harness, by preparing in advance a limited supply, based upon experience, of extra parts such as back straps, cheek pieces, throat straps, etc. In stitching harness, see that knots are not left on any part of the leather which may come in contact with the animal's body. Avoid these knots by using two double or back stitches at the beginning and end of each row of stitching. Sew the harness, and do not use rivets, especially if the leather has plenty of life and is not extra solid.

In garrison when the harness is not in use it should be conveniently arranged on pegs on the heel posts of stalls and, if practicable, should be sacked to keep off the dust, or it should be placed on proper supports in a harness room.

In the field when the harness is not in use and no other shelter has been provided it should ordinarily be kept in the wagon bed.

When removed from the animals at night the collars should be carefully wiped off and the dirt removed from the remainder as far as practicable. Never allow the harness to be thrown on the ground where it will get muddy and dirty, for when the mud hardens and rubs against the animal's skin sores will result. Buckle the collars when removed from the animals.

3079. Before using new harness it should be wiped clean and a light coat of oil applied.

Harness should be cleaned once a week and whenever it gets muddy, and the leather work kept soft and pliable. It should be oiled once a month after cleaning; oftener, if necessary.

To clean and oil black leather harness, or equipment, use a bucket, lukewarm water, sponge, harness soap, harness dressing, neat's-foot oil, and lampblack. Hot water must never be used, nor the leather be allowed to soak in any water. Provide a rack to hang the harness on. Where no better arrangement is on hand, insert one end of the wagon pole between the spokes of one of the hind wheels, above the hub, and strap it to the axle. Hang a set of harness on the pole, dampen the sponge in clean water and pass it over the harness until the dirt has become soft. Rinse out the sponge as often as necessary, and replace the dirty water with clean water frequently. Now rub the sponge on the harness soap until you obtain a good lather, then give the harness a good heavy coating of it, and keep rubbing the harness until all dirt is removed. In some instances it may be necessary to use a thin piece of wood to remove the dirt. After the harness is thoroughly clean, work up a thick lather, coat the leather parts of the harness with it, and allow it to dry without further rubbing. After the lather has been absorbed and the leather is dry, put on a light coat of harness dressing. To do this, use a perfectly clean sponge, touch the harness lightly, just enough to spread the dressing, and do not rub. Keep the dressing in an air-tight package when not in use. The use of harness dressing, except immediately after the cleaning and oiling as afore described, is unauthorized. The tendency of some teamsters is to apply one coat of dressing after another without first properly cleaning and oiling the harness. When the harness has not been cleaned for some time, and is hard, it should first be cleaned as described above. Afterwards take a pint of neat's-foot oil for each single set of harness to be cleaned, pour it into a pan and mix with it lampblack in the proportion of one teaspoonful to each pint of oil, and stir this mixture until it has a glossy black appearance. In cold weather heat the oil until it is lukewarm, but never hot, before using on harness. Apply the mixture with a small sponge, rubbing it well in. Allow about 48 hours to elapse before using harness again. In cold weather allow harness, after being thus oiled, to hang near a fire for an hour. After the leather is thoroughly dried, apply harness dressing as previously described. The use of lampblack and dressing is not required in the field.

In cleaning and oiling fair leather harness, the procedure is the same, omitting the use of lampblack, harness dressing, and such soap as tends to blacken the leather.

LOCAL REGULATIONS, RECORDS, ETC., PERTAINING TO WAGON TRAINS.

3080. The rules herein prescribed for the care of animals and equipment and the operation of wagon trains are general only. The quartermaster should formulate such local regulations pertaining to the transportation as may be necessary, which, after approval by the commanding officer, should be posted in the dormitory of the train personnel and in the stables. These regulations should cover:

The hours for feeding and the amount of hay and grain for each meal.

The hour for morning policing.

The hours for watering.

The hour for bedding down.

The time, including preferably also the particularly designated week day or days in each instance, for feeding salt, bran, green fodder, and other materials fed occasionally only.

Provisions for securing all property.

Orders in case of fire.

Instructions to drivers of special transportation, both for day service and for night service.

Prohibitions concerning smoking and the use of liquor.

Such extracts from the general rules for the care of animals, corrals, wagons, and harness as it may seem advisable to post.

3081. A memorandum of the dates on which each public animal is unfit for duty and of the disease or injury causing the unfitness will be kept by the officer who is responsible for the animal. When a public animal is transferred from one responsible officer to another, any important ailment the animal has had since its preceding transfer will be noted on its descriptive card.

No blank form will be furnished by the War Department for the purpose of keeping the memorandum referred to in this order. (G. O. 252, W. D., 1909.)

REGULATIONS FOR WAGON-TRAIN SERVICE.

3082. The organization of a wagon company is prescribed in Tables of Organization.

3083. Should the company be divided into two or more parts, the attached personnel should be proportionately divided.

3084. Whenever there are two or more wagon companies stationed together they should be under the direction of an officer or a train master. If neither is available, the officer in general charge of transportation will place the senior wagon master in charge of the train and place the latter's company in charge of its senior assistant wagon master.

3085. Should the train be permanently reduced, the personnel should be correspondingly reduced.

3086. The commanding officers of posts at which wagon companies or trains are stationed will be responsible that the personnel thereof receive the necessary training to maintain them in the greatest degree of efficiency, and always in condition for active service.

3087. Commanding officers of stations or of detachments where wagon companies or trains are attached will issue such orders for controlling them as will not conflict with the regulations herein published.

3088. Unless otherwise engaged in current work in connection with the troops, all wagon companies or trains should make marches of from 5 to 10 miles per day, so as to keep the animals in hard muscular condition, instruct and train the drivers, and in order that daily observations may be made as to the fit of harness and the correctness of the hitching of the animals. On these marches the men will be instructed in their duties, camp will be made frequently, and the animals given training in camp.

3089. In the field, after the harness has been placed and adjusted, and the animals hitched to their wagons, the forward movement should commence without unnecessary delay; nor should there be unnecessary delay in setting the train in motion after halts.

3090. The standard load for the escort wagon is fixed at 3,000 pounds. This load should not be exceeded except in cases of extreme emergency; and full report and explanation should be made whenever an excess over this load is placed on any wagon.

The cargo load is 2,765 pounds, which allows 235 pounds for the weight of the driver, his equipment, and the grain carried for the team mules.

3091. The fact that certain instructions are herein given relative to the duties specifically prescribed for each employee shall in no wise be construed as relieving any employee from responsibility for the general welfare of the train. Nor does specific assignment of any duties imply that there shall exist or be permitted to exist any lack of concert between employees in the discharge of their duties. All employees will be required to perform with alacrity and willingness, under the direction of the wagon master or assistant wagon masters, whatever the exigencies of the service may demand.

3092. The officer in charge of wagon transportation will be responsible for its proper maintenance and equipment, and for the discipline, proper organization, and instruction of all employees in their duties.

3093. When wagon companies or trains have been assigned to a station, the quartermaster will provide a corral and a suitable and convenient location for parking the wagons and placing the harness, which latter should never be permitted to touch the ground. The corral should be isolated, and if stables are obtainable, should be in the vicinity of the stables.

3094. While in garrison, the quartermaster in charge of trains, or in his absence the train master or wagon master, will procure from the post quartermaster suitable loads wherewith to load the wagons in maneuvers of trains.

3095. The quartermaster will make periodical inspections of all wagon companies or trains.

3096. The quartermaster will make thorough inspection of wagon trains prior to their being dispatched on detached service and will again inspect such trains on their return from such service.

3097. On the return of wagon trains to their proper station from detached service, the quartermaster who has charge of trains will report to the quartermaster of the camp or station any inattention to duty of any member of such trains, and any abuse of the animals or neglect of duty. He will also report the condition of the animals in the respective trains.

3098. The quartermaster will furnish to each wagonmaster a small blank book, to be known as the "Property book." This book will contain a list of all the public property of the wagon train, including the wagons complete, together with all spare parts and accessories provided therefor, as shown in paragraph 3099.

3099. The complete equipment of spare parts and accessories for wagons and teams is prescribed as follows:

Escort wagon and harness, complete set—wagon, escort (includes running gear; wagon body; 1 tongue; 1 doubletree; 1 lead bar; 4 singletrees; 6 bows; 2 chains, lock; 1 wagon cover; 1 tool box, with padlock and key; 1 driver's seat; and 1 axle wrench). Total weight, 2,033 pounds.

The following list of articles is prescribed for each escort wagon and team wherever used.

	Where carried.	Number.
Wagon equipment:		
Wagon parts, extra (total weight, 106 pounds)—		
Blocks, brake.....	In tool box.....	2
Bolt, king.....	do.....	1
Bolts, tire—		
1 by 2½ inch.....	do.....	1
1 by 3 inch.....	do.....	5
Bolts wagon—		
1 by 1½ inch.....	do.....	2
1 by 1½ inch.....	do.....	2
1 by 2 inch.....	do.....	1
1 by 2½ inch.....	do.....	2
1 by 3 inch.....	do.....	2
1 by 1½ inch.....	do.....	1
1 by 4 inch.....	do.....	4
Links, open.....	do.....	3
Nuts, axle.....	do.....	2
Reach.....	On left side of wagon body.....	1
Rivets, iron—		
1 by 1½ inch.....	In tool box.....	6
1 by 1½ inch.....	do.....	4
Tongue.....	On left side of wagon body.....	1
Trees—		
Double.....	Bolted to coupling pole.....	1
Single.....	In tool box.....	1
Wagon accessories (total weight, 83 pounds)—		
Ax and helve.....	do.....	1
Bag, nose.....	do.....	4
Brush, horse.....	do.....	1
Bucket, galvanized iron.....	do.....	1
Comb, curry.....	do.....	1
Globe, lantern.....	In lantern in tool box.....	1
Grease, axle, pounds.....	In tool box.....	4
Halters and straps.....	do.....	4
Lantern frame, combination.....	do.....	1
Pickax and helve.....	do.....	1
Rope, ½-inch, feet.....	do.....	130
Spade.....	do.....	1
Whip.....	In socket.....	1
Wick, lantern.....	In lantern in tool box.....	1
Wrench, monkey.....	In tool box.....	1
Twine, ball.....	do.....	1
(For winter use, when especially authorized, 1 blanket-lined cover for each mule.)		
Harness:		
Lead, s. s. (72 pounds).....	On mules.....	2
Wheel, s. s. (90 pounds).....	do.....	2
Harness equipment—		
Harness parts, extra (total weight, 8½ pounds)—		
Buckles—		
1-inch.....	In tool box.....	1
1-inch.....	do.....	1
1-inch.....	do.....	1
2-inch.....	do.....	1
Clips, trace.....	do.....	2
Hames.....	do.....	2
Rings—		
1-inch.....	do.....	1
1½-inch.....	do.....	1
1½-inch.....	do.....	1
2-inch.....	do.....	1
Snap—		
1-inch.....	do.....	1
1½-inch.....	do.....	1
2-inch.....	do.....	1
Straps, hame.....	do.....	3
Harness accessories (total weight 6 pounds)—		
Oil, neat's-foot, gallon.....	do.....	1
Soap, harness, pound.....	do.....	1
Sponge.....	do.....	1
Wire, stove, spool.....	do.....	1
Additional supplies to be carried in wagon which are not included in the "complete set." These supplies are provided and maintained by organizations:		
Nails, horseshoe, number (1 pound).....	do.....	138
Shoes, mule, fitted, number (16 pounds).....	do.....	16
In campaign (F. S. R. 302)—		
Grain, reserve, pounds.....		72
Rations, reserve, number.....		2

3100. A record of service of each civilian and enlisted member of the wagon company will be entered in the property book showing the length of service with the train. In the case of civilian employees the date, place, and capacity in which they first served will be stated. The record should show in what States, Territories, or foreign possessions the men have had former experience either as enlisted men or as civilians.

A copy of the descriptive card of all the animals of the train, including riding animals, will be kept with the property book.

A record of everything contained in this book shall be kept in the office of the quartermaster at the post or station to which the wagon train is attached.

3101. On detached service the quartermaster in charge in the field will furnish a memorandum receipt to the post quartermaster for the property of the wagon trains sent out in his charge.

3102. All wagons of the trains shall be numbered, and identifying marks will be given so as to indicate the train and organizations to which they belong.

3103. A duty roster will be kept, showing the roster by which members of the wagon company or train will report for duty.

3104. The quartermaster will require a daily morning report from each wagon master.

3105. The morning report will state the hours of daily exercise and the distance traveled; of what the loads were composed; the average weight of the load per team; the condition of the animals and their bodies; the condition of the harness and wagons; the hours of watering, grooming, and feeding; the amount of grain fed per animal; the amount of straw for bedding, if any; repairs to harness or wagon; any incident of interest affecting the condition of the train; also the number of rations or other supplies per train and the number of men for whom furnished; any accidents happening to the men or animals and the cause thereof; date of employment of new men and in what capacity; and any disobedience of orders on the part of members of the train.

3106. In connection with the morning report, there should be a space for remarks, when the train is in the field, in which should be given a brief account of the country passed over, the distance traveled each day, the condition of the country as to wood, water, and grass, and in short everything affecting the movements of wagon trains.

3107. The quartermaster in charge of trains in the field will have the same responsibility for wagon trains as the post quartermaster has in garrison.

3108. On arrival at camp or bivouac, the quartermaster in charge of transportation will instruct the train master where to park his trains, which will be in as convenient a manner as the nature of the ground will permit. The highest ground will be given to the wagons and the lower ground to the animals. The supplies on the wagons will be protected against the weather or against petty pilfering by intruders.

3109. During travel, whether by day or by night, the quartermaster, train master, or wagon master on detached service will ride in advance of the train to set the gait and to look out for bad or dangerous places, effecting the necessary repairs to roads or bridges should it be dangerous for the trains to pass over.

DUTIES OF THE TRAIN MASTER.

3110. The duties of the train master will be to see that all wagon masters and other employees are thoroughly instructed in their duties and competent to perform all the duties devolving upon them in connection with the train service. He will be held responsible for the condition of the animals and the perfect management and discipline of the train under his charge.

3111. He will require wagon masters to maintain supervision over the care of animals and property, and will hold them strictly responsible therefor.

3112. He will hold wagon masters responsible for the condition of the packages of supplies that are being carried, that none are in danger of loss by slipping from the load, and that those contained in sacks will not be in danger of rubbing through or bursting, due to the neglect of careless teamsters or employees.

3113. He will hold wagon masters responsible for the proper placing of their loads and for the expeditious preparation of the train for the day's travel.

3114. He will hold wagon masters responsible that the animals are properly trained to take their places in team. This practice must be had frequently in order to expedite the placing of the teams in the wagons without confusion.

3115. Precaution will be taken in crossing streams, railroads, and bridges, a thorough examination being made before wagons are permitted to cross. Precaution will be taken to place the personnel of the train in such manner as to give safety to the train. In crossing bad streams the necessary men will be stationed below the place of crossing to assist in case of accident.

3116. The train master or wagon master on detached service will report every evening to the quartermaster for instructions for the next day's travel, and will have the train in readiness promptly at the time specified.

DUTIES OF THE WAGON MASTER.

3117. The wagon master will be held responsible for the proper and complete equipment of the company and the management and discipline thereof.

3118. A lack of thorough knowledge and understanding of the art of harnessing, hitching up, and driving will be a disqualification for this position.

3119. The wagon master, whether in garrison or in the field, will cause the animals in his company to be brought to team in the evening while there is light if possible, and will then verify the team by count.

The animals will then be at once thoroughly groomed, and particular care will always be given to the parts where the harness comes in contact with the skin. Careful attention and treatment will always be given to bunches that have arisen during the day's work, however small.

3120. The wagon master will assist and instruct, whenever necessary, the assistant wagon masters in readjusting the harness in such manner as will result in preventing bunches or sore places, and in keeping the animals sound.

3121. When tied to picket lines, the animals will be fed on feed covers provided for that purpose.

3122. He will exercise supervision over teamsters at all times and see that they give due attention to the animals, harness, and their loads, and that the loads are kept intact and not disarranged. During the travel, when found necessary, the loads will be readjusted.

3123. Should an animal show signs of weakness, it will be eased, and at the first opportunity will be taken out of the team and led and a fresh animal put in its place. Should this be impracticable, the load of a weak team will be lightened and the surplus distributed, for the day's trip, among other wagons.

3124. It will be the duty of the wagon master to inspect, after each day's travel, the condition of the animals' bodies. He will observe the condition of the harness as to cleanliness while in bivouac, and will cause all harness to be spread out and dried, if found wet, provided opportunity offers. It will be the duty of the wagon master to count all harness and wagons, and report to his immediate superior anything found missing.

3125. In bivouac all harness, saddles, and blankets will be placed on the wagon, if no other provision is made, so as to be completely off the ground. Harness should be placed under cover whenever possible.

3126. In garrison the animals will be placed in team daily between the hours of 7 and 11 a. m. Before being placed in team the animals will be properly watered. Between the hours of 4 and 5 p. m. they will be watered, whether in stables, herded, or at picket line.

3127. During travel the animals will be watered as opportunity offers and in bivouac they will be watered before being taken to herd. They will also be watered before being placed in team in the evening.

3128. The watering and feeding of the animals in trains will in all cases be supervised by the wagon master.

3129. Grooming will regularly take place daily, Sundays included, between the hours of 4 and 5 p. m., at which time the condition of the animals' bodies will be noted. Should bunches arise during the day's travel, prompt attention should be given.

3130. No grain will be fed to the animals in the morning, as experience shows that grain especially tends to sour on the animal's stomach from the heat of travel.

3131. During practice marches it will be found advantageous if the animals can have an hour's grass in the morning before being placed in team. When the animals are at herd it will be the duty of the wagon master to assign a suitable number of teamsters as guard for the animals.

3132. Care should be exercised during halts to avoid the necessity of animals of the train standing in the immediate neighborhood of dangerous places.

3133. Wagon masters should be given authority for granting a few hours' leave of absence to employees of the train. Such leaves should only be granted in case the services of the employee or employees can be spared and to such extent as is approved by the immediate superior. Should a teamster desire a leave of absence extending over 12 hours, he should be required to make the usual application in writing, through his wagon master and train master, to the quartermaster, giving his name, position, and necessity for the leave of absence.

3134. Teamsters found mistreating in any way the animals under their care should be subjected to rigorous disciplinary action. This rule applies to all members of the train service.

DUTIES OF ASSISTANT WAGON MASTERS.

3135. The first and second assistant wagon masters will be assistants to the wagon master and will perform duties of a character similar to those prescribed for the wagon master, and such as are delegated by the wagon master to the assistant wagon masters will be performed under the close supervision of the former.

3136. The assistant wagon masters will adjust the harness and see that all teams are properly hitched to the wagons. They will be expected to frequently examine the bodies of the animals and see that they are in a thoroughly sound condition. Failure to do this will prove the unfitness of the assistant wagon master for his position. They must attend to needed repairs to harness and wagons and other equipment, and must be sufficiently skilled to make rough temporary repairs to both harness and wagons.

3137. They will be responsible for the placing of all cargo upon the wagons, equalizing the loads, loading the wagons according to rules prescribed by the quartermaster. They will keep watch on the animals while traveling and on teamsters, to see that they attend to their duties, and will promptly report inattention or disobedience of orders to the wagon master.

3138. The assistant wagon masters will take charge of the company or train, according to seniority, in the absence of the wagon master.

3139. The assistant wagon masters will cause the loads, the wagons, and the picket line to be placed in camp as indicated by the wagon master.

3140. The third assistant wagon master will keep a memorandum of all cargo received and to whom issued, together with the dates. He will mark and tag packages when necessary in order that no cargo will be in danger of being diverted.

3141. In camp or bivouac the third assistant wagon master will see that all accouterments and harness are gathered and placed in proper condition, and all appliances, harness, saddles, and blankets are covered up, if practicable.

3142. The third assistant wagon master will be responsible that all wagons are marked, showing number in the train and the military unit to which the train belongs.

DUTIES OF THE HORSESHOER.

3143. The horseshoer will be provided with a kit of horseshoer's tools, and will keep on hand for field service a suitable number of shoes properly fitted for the animals, together with the necessary number of nails. He will use, when necessary, the blacksmith's field kit. He will be required to fit and shoe all animals of the train, and must have a thorough knowledge of the approved method of fitting shoes and the intelligent care of the hoof.

3144. He will, when required, give assistance in loading and unloading, and, together with other members of the personnel, will assist wagons over bad parts of the road and in effecting repairs to bad portions of the road.

3145. While traveling, his duties will be to ride up from behind, keeping watch on the feet of the animals, so that he may know the condition of the shoes and to what extent the train will need to be reshod at the halt. He will also pick up all shoes cast by the animals and replace them at the halt provided the shoes are serviceable. It will also be his duty to put in new nails, should he observe that shoes on the animals are loose.

He will call the attention of the teamster to any load that may need attention.

DUTIES OF THE BLACKSMITH.

3146. The blacksmith will be provided with the blacksmith's field kit and will make repairs to the wagons from time to time, as needed, from spare parts and accessories carried with each wagon, or as otherwise obtained.

3147. He will, when required, give assistance in loading and unloading, and, with other members of the personnel, assist wagons over bad parts of the road and assist in effecting temporary repairs to bad portions of the road.

3148. While traveling, his duties will be to keep watch on the wagons, making such emergency repairs as are necessary and to ascertain what permanent repairs they will need at halt.

DUTIES OF THE SADDLER.

3149. The saddler will be provided with the necessary tools, leather, etc., to make repairs to harness when on the march or at halt. When the train is ready for the march he will mount beside the driver indicated by the wagon master, where he will be available for such duty as the wagon master may assign him.

3150. He may be detached by the wagon master from the position assigned and directed to furnish such information or instructions to teamsters as the wagon master may direct.

3151. He will, when required, give assistance in loading and unloading, and, with other members of the personnel, assist wagons over bad parts of the road and assist in effecting temporary repairs to bad portions of the road.

DUTIES OF THE COOK.

3152. The cook will have his meals in readiness at the time specified by the wagon master, and must have knowledge of the economical preparation of the prescribed rations.

3153. He must closely and compactly stow the rations and mess utensils in the boxes in such manner that the space occupied will be reduced to a minimum. Carrying of heavy or unnecessary utensils on the march is prohibited. When kitchen utensils are ready to load he will mount beside the driver of the leading team, where he will be available for such duty in connection with the operation of the train on the march as the wagon master may assign him.

3154. He may be detached by the wagon master from his position and directed to furnish information or instructions to each teamster as he passes regarding the character of a bad piece of road, or any special instructions that the wagon master may desire to have extended to the teamsters.

DUTIES OF THE WATCHMAN.

3155. The watchman is to be in charge of the wagon train after the teamsters have parked their wagons for the night. In case of rain he will see that all wagon covers are properly secured. He will remain at all times on duty until roll call in the morning.

DUTIES OF THE TRUMPETER-MESSENGER.

3156. The trumpeter-messenger will ride habitually at the head of the wagon company with the wagon master and is to act as his orderly and deliver any orders and instructions along the line.

DUTIES OF THE TEAMSTERS.

3157. Teamsters must have a thorough knowledge of adjusting the harness to the animals and of driving. They should also be familiar with the methods of receiving, stowing, and securing the loads on the wagons.

3158. No reading matter of any character will be taken on herd to distract their attention from the care and watchfulness over the animals that they may not stray off or stampede.

3159. Teamsters will look over the feet of their mules every morning the first thing and every evening after unhitching, clean out the feet and see if the shoes are loose. It is a good idea to tap the shoes lightly with the knife handle or hammer; if the animals flinch there is something wrong.

3160. In pulling heavy loads or on heavy ground if there is any liability of the team stopping, the teamster should stop the animals before they get stalled. Many animals will not pull again on a load in the same place where they have met with a resistance which has impressed them as insurmountable. If the team should get stuck, it may be induced to try again by turning the tongue slightly to the right or left and then getting all off altogether.

3161. In starting a team with a heavy load or in any situation where it is necessary to get the united power of the animals, the reins should be held fairly tight so that the animals may be made to feel the aid and guidance of the driver.

3162. Draft animals should never be driven out of a walk. Those used on buckboards, spring wagons, and other light vehicles, and which are usually specially chosen for the purpose, may be driven at a trot when necessary.

REGULATIONS FOR PACK-TRAIN SERVICE.

3163. The organization of a pack company is given in Tables of Organization.

3164. There will be one assistant chief packer for each field army, if directed by the commanding general.

3165. The commanding officers of the posts or camps whereat pack trains are stationed, will be responsible that the pack trains receive the necessary exercise and service to maintain them in the greatest degree of efficiency, and in condition for active service.

3166. All pack trains should make practice marches of from 5 to 10 miles per day, when not otherwise employed, so as to keep the animals in hard muscular condition, and in order that daily examination may be made as to whether the "rigging" is properly fitted. Any defects in the "rigging" or equipment should be noted in order that steps can be taken to remedy them.

3167. On these practice marches the men will be instructed in their duties, both in bivouac and in camp; and the animals will be trained.

3168. The standard load for pack animals is 225 pounds per animal.

3169. In the field, after the packs have been adjusted the forward movement should commence, without unnecessary delay: nor should there be unnecessary delay to the transportation during halts.

3170. Commanding officers of posts, or of detachments of troops to which pack trains are attached, will issue such orders for the control of pack trains as will not conflict with the regulations herein published.

3171. The fact that certain instructions are herein given relative to the duties specifically prescribed for each employee shall in no wise be construed as relieving any employee from responsibility for the general welfare of the train and of the interests of the service, nor does the specific assignment to certain duties imply that there shall exist or be permitted to exist in the slightest degree any lack of concert between employees in the discharge of their duties.

3172. Manual of Pack Transportation, Quartermaster Corps, 1916, contains a great deal of useful information on the subject of packing.

DUTIES OF THE QUARTERMASTER.

3173. The quartermaster will be responsible for the proper maintenance and equipment of pack trains in his charge and for the discipline, proper organization, and instruction of all employees in their duties.

3174. When pack trains are assigned to a station, the post quartermaster will provide a corral and supply material and conveniences for placing cargo and "rigging." Platforms should be provided to keep the "rigging" and cargo off the ground. The corral should be isolated and convenient to the stables.

3175. While in garrison, the acting quartermaster in charge of pack trains, or in his absence, the assistant chief packer or pack master, will procure from the post quartermaster suitable loads wherewith to exercise the animals of the respective trains.

3176. It will be the duty of the post quartermaster to make periodical inspections of all pack trains for which he is accountable.

3177. He will also make thorough inspection of pack trains prior to their being dispatched on detached service, and will again inspect such trains on return from detached service.

3178. On the return of the pack trains to their proper station, from detached service, the acting quartermaster who has had charge of the pack trains will report to the post quartermaster any inattention to duty of any member of such trains, and in all cases of abuse of animals or neglect of duty, he will report employees or enlisted men responsible for same, also the conditions of the animals in the respective trains, and condition of their bodies—whether sound or otherwise.

3179. The quartermaster will furnish to each pack master a small blank book to be known as the "Property book."

3180. This book will contain a list of all public property of the pack train, including the sparejo complete, together with the accessories of the train, as follows:

50 aparejos, proper.	1 pack train mess kit.
65 head halters and shanks.	1 wall tent with jointed poles.
50 blankets, pack.	1 tool sack.
50 lash ropes with cincha and hook.	1 cargador's box.
50 sling ropes.	1 cargador's kit.
100 lair ropes.	1 blacksmith's kit.
100 pack covers.	2 blacksmith's boxes.
5 rigging covers.	200 mule shoes, Nos. 1 and 2 (fitted).
5 cargo covers.	8 horseshoes (fitted)..
5 feed covers.	1 box horseshoe nails, No. 6.
14 packer's blinds.	1 ax.
14 packer's saddles.	1 spade.
14 packer's bridles.	1 pick.
14 blankets, saddle.	10 hay pods.
14 clothes or war bags.	10 currycombs.
1 bell (sheep) with strap.	10 horse brushes.
1 pair hobbles.	150 feet of picket line (1-inch).
2 mess or kitchen boxes.	900 linen shipping tags.
1 field stove with kit.	Also a list of material for repairs.
1 package matches.	

3181. A record of everything contained in this book shall be kept in the office of the quartermaster at the post.

3182. With the property book will be kept a copy of the descriptive cards of all the animals of the train, including riding animals. The corona number of each animal shall be given, from 1 to 50. The use of corona numbers above that figure will not be permitted. If pack animals in excess of that number are in the train, they will be designated as "extras."

3183. In this same book will be recorded the personnel of the pack train, giving the names of the packmaster, cargador, horseshoer, cook, and packers, and showing the length of service of each civilian employee, when and where first employed and in what capacity. It shall also show in what States, Territories, or foreign possessions the men have had former experience as packers.

3184. On detached service the acting quartermaster in the field will be called upon to furnish a memorandum receipt to the post quartermaster for property of the pack train sent out in his charge.

3185. A duty roster will be kept, showing the roster by which members of the pack train will report for duty.

3186. The post quartermaster or acting quartermaster shall require a daily morning report of each pack master.

3187. The morning report will state the hours of daily exercise and distance traveled; of what the cargo was composed and the average weight of the load per pack animal; the condition of the animals and their bodies; the condition of the rigging and equipments; the hours of watering, grooming, and feeding; the amount of grain fed per animal; the amount of straw for bedding, if any; repairs to rigging, and all other details affecting the efficiency of the train. Also the number of rations per train, and the number of men for whom furnished; any accidents happening to men or animals, and cause thereof; the date of employment of men and in what capacity; and any disobedience of orders on the part of members of the train.

3188. In connection with the morning report, there should be a space for remarks, when the train is in the field, in which should be given a brief account of the country passed over, the distance traveled each day, the condition of the country as to wood, water, grass, and, in short, everything affecting the movement of pack trains, together with any incidents of note that may have occurred.

3189. On arrival at bivouac, the acting quartermaster will instruct the chief packer where to park his trains, which shall be in as convenient a manner as the nature of the ground will permit.

3190. The acting quartermaster of the expedition in the field will have the same responsibility for pack trains as the post quartermaster has in garrison.

3191. The highest ground will be given to the cargo, the next highest to the "rigging" and the next highest to the picket line.

3192. All cargo "rigging" will be placed in as orderly manner as possible.

3193. During travel, whether by day or night, the acting quartermaster, assistant chief packer, or the pack master on detached service will ride in advance of the train, or trains, to set the gait and look out for bad or dangerous places.

DUTIES OF ASSISTANT CHIEF PACKER.

3194. The duties of the assistant chief packer will be to see that all pack masters and other employees are thoroughly instructed in their duties and competent to perform all the duties devolving upon them in connection with the pack service.

3195. He will be held responsible for the condition of the animals and the perfect management and discipline of the trains under his charge.

3196. He will require pack masters to maintain supervision over the care of animals and property, and hold them strictly responsible therefor.

3197. He will hold pack masters responsible for "squaring" of side packs by tying the corners of sacks together, before "lairing" up. By this precaution, sacks of flour, sugar, coffee, beans, rice, grain, etc., will be prevented from bursting, should they be dropped on the ground, through the negligence or carelessness of packers.

3198. He will hold pack masters responsible for the proper "forming of cargo" in tying of animals to their respective loads, and for the expeditious preparation of the trains for the day's travel.

3199. He will hold the pack masters responsible that animals are properly trained to come to "rigging" (aparejos) technically called "run to rigging." This will be done in the morning after the night's herd; also in the evening. This practice must be had daily in order to expedite the placing of the aparejos on the animals and adjusting their respective loads.

3200. Pack masters will be instructed to place packers in such manner as to give safety to animals along the train in the neighborhood of bad or dangerous places. Similar precautions will be taken in crossing streams, either by fording or swimming, and in each case there will be a thorough examination made of the stream before pack trains are permitted to enter it; the necessary men will be stationed on lower side to keep animals well up, to avoid accidents.

3201. The assistant chief packer, or pack master, on detached service, will report every evening to the quartermaster for instructions for the next day's travel, and will have the train in readiness promptly at the time specified.

DUTIES OF THE PACK MASTER.

3202. The pack master will be held responsible for the proper and complete equipment of his train and the management and discipline thereof.

3203. A lack of thorough knowledge and understanding of the art of "setting up" the aparejo will be a disqualification for this position.

3204. The pack master, whether in garrison or in the field, will cause animals in their trains to be brought to "rigging" in the evening while there is light, if possible, and will then verify the train by count. The animals will then at once be thoroughly groomed, and particular care will always be given to the parts where aparejos, cruppers, and cinchas come in contact with the skin. Careful attention and treatment will always be given to "bunches" that may have arisen during the day's work, however small.

3205. The pack master will assist and instruct when necessary the cargador in readjusting the filling of the aparejos in such manner as will result in preventing "bunches" or sore places and in keeping the animals sound.

3206. When tied to picket line, the animals will be fed on feed covers provided for that purpose.

3207. He will exercise supervision over packers at all times and see that they give due attention to the animals' packs, and that none fall off or become disarranged during travel. When found necessary, the cargo will be readjusted.

3208. Should an animal show signs of weakness, it should be relieved of a portion or all of its load.

3209. It will be the duty of the pack master to inspect, after each day's travel, the condition of the animals' bodies. He will observe the condition of the coronas as to cleanliness when in bivouac, and will cause all canvas and blankets to be spread out and dried, if found wet, provided the opportunity offers.

3210. It will be the duty of the pack master to count all "rigging" and report to his immediate superior anything found missing.

3211. In bivouac all saddles, bridles, and blankets will be placed on the cargo and the whole will be covered by canvas securely tied down.

3212. In garrison the animals will be daily "run to rigging" between the hours of 7 and 11. Before being "run to rigging" all animals will be properly watered. Between the hours of 4 and 5 in the evening they will be watered, whether in stables, herded, or at picket line.

3213. During travel the animals will be watered as opportunity offers, and in bivouac they will be watered before being taken to herd. They will also be watered before being "run to rigging" in the evening.

3214. The watering and feeding of the animals of the trains in all cases will be supervised by the pack-master.

3215. Groom will take place every day, Sundays included, between the hours of 4 and 5 p. m., while the animals are at "rigging." They will be taken singly therefrom for this purpose, in order that the condition of the animals' backs can be noted. Should "bunches" arise during the day's travel, prompt attention must be given.

3216. No grain will be fed to pack animals in the morning, as experience shows that grain especially tends to sour in the animals' stomachs from the heat of travel.

3217. During practice marches, it will be found advantageous if the animals can have an hour's grass, in the early morning before being "run to rigging."

3218. When pack trains are at herd, it will be the duty of the pack master to assign a suitable number of packers as guards for the animals.

3219. Care should be taken during halts to avoid the necessity of animals of the trains standing in the immediate neighborhood of dangerous places.

3220. In garrison, if stables are provided, wagons and harness and the necessary implements for keeping the stables clean and in good condition should be fully utilized.

3231. Pack masters should be given authority to grant a few hours' leave of absence to employees of the train in case formal application is made. Such leaves should only be granted in case services can be spared, and to such extent as is approved by the immediate superior. Should a packer desire a leave of absence extending over 12 hours he should be required to make application in writing through his pack master and assistant chief packer to the quartermaster, giving his name, position, and necessity for the leave.

3232. Packers found in any way mistreating animals under their care should be subjected to rigorous disciplinary action. This rule will be rigidly complied with by all members of the pack service.

DUTIES OF CARGADORS.

3223. The cargador must, with the assistance of the pack master, set up the "rigging."

3224. He will be expected to keep animals' bodies sound, and failure to do this will prove his unfitness for the position.

3225. He must attend to needed repairs to sparejoes and equipment, supplying himself through the quartermaster with suitable cargador's "kit" and material for that purpose.

3226. He will be responsible for making up of all cargo, equalizing the packs, loading animals according to their strength and condition. He will keep a watch on animals and packs while travelling and on packers, to see that they attend to their duties, and promptly report any inattention or disobedience of orders to the pack master.

3227. The cargador will cause the cargo, the rigging, and the picket line to be placed as indicated by the pack master, and will take charge of the train in the absence of the pack master.

3228. He will keep a memorandum of all cargo received and to whom issued, together with dates, marking and tagging packages when necessary.

3229. In bivouac he will see that all halter shanks are gathered and placed on rigging, and all blinds placed on cargo before being covered up.

3230. He will be responsible that all sparejoes are marked with the number of the animals respective coronas, and that all coronas are kept clean.

DUTIES OF THE HORSESHOER.

3231. The horseshoer will be provided with the blacksmith's field kit; will keep on hand for field service 200 shoes properly fitted, together with the number of nails necessary. He will also be equipped with other requisites for properly shoeing the train. He will fit and shoe all animals of the train, and must have a thorough knowledge of the approved methods of fitting shoes, and of the intelligent care of the hoof.

3232. He will, when required, give assistance in packing and while the train is being packed his duties are to keep the animals close to the bell animals, keeping correct count of the animals as they are turned loose, reporting any accident promptly to the packmaster or cargador.

3233. While traveling, his duties are to ride up behind, keeping watch on the feet of the animals, so that he may know the condition of the shoes and to what extent the train will need to be reshod at the halt. He will also pick up all shoes cast by the animals and replace them at the halt provided the shoes are serviceable. It will be his duty to put in additional nails should he observe that shoes on the animals are loose.

3234. He will call attention of the packers to any load that may need attention.

DUTIES OF THE COOK.

3235. The cook will have his meals in readiness at the time specified by the packmaster, and must have a knowledge of the economical preparation of the prescribed rations.

3236. He must closely and compactly stow the rations and mess utensils in the boxes in such manner that their weights will be equally distributed, causing the packs to ride evenly. Carrying heavy or unnecessary utensils on the march is prohibited. When kitchen utensils are loaded he will mount his animal and keep the animals of the train rounded up.

3237. At the call "Bell" he will untie the bell animal and lead out in the direction indicated, guiding the animals as directed, and will maintain the proper distance in the lead; noting whether the gait be too fast or too slow and reporting any accident.

DUTIES OF THE PACKERS.

3238. Packers must have a thorough knowledge of the "diamond hitch" and all other hitches used in packing, for the purpose of securing the load, and must be able to effect a proper adjustment of the loads.

3239. Packers will exercise special care that the animals are not cinched too tight as it induces them to leave the trail for an opportunity to lie down. This may result in their becoming lost or in their possible death from overcinching.

3240. No reading matter will be taken by packers on herd to distract their attention from the care and watchfulness of the animals, that they may not stray off or stampede.

DOGS.

3241. Posts in Alaska requiring dogs submit requisitions therefor to the office of the Quartermaster General, and upon receipt of the requisitions this office authorizes the department quartermaster, Western Department, to purchase the animals at not exceeding a specified price, after advertising for them.

3242. In arctic and subarctic countries, dog service is a useful means for light transportation, both for rapid communication and also for the transport of supplies. In the latter case, however, where well-beaten trails are available, they can not compare with either horse or mule transportation. It therefore should be regarded in the nature of transport for pioneering or reconnaissance groups.

3243. The best transport dogs are found in the extreme northern part of America. Dogs raised in the temperate climates do not do well in the extremely cold temperatures encountered in the North. The dogs weigh about 40 to 90 pounds and are used in teams of from 5 to 6 or to as high as 20, according to the trails in which they operate. In a wooded, mountainous terrain where trails of necessity have to be very narrow, that is only about 18 inches wide, the width which can be broken by a single pair of snow shoes, the dogs have to be hitched tandem with what is known as "Yukon harness." This consists of a collar, traces, and back band, each dog being hitched to the dog behind him by either snaps or by loops and tackles. The collars have to be carefully made and must fit the dogs accurately to give good results, and the fitting has to be more accurately done, if anything, than for mules or horses.

3244. For rapid work dogs of the character mentioned are able to maintain a speed of about 5 miles an hour when hitched to a properly constructed sled and haul an average of about 20 or 30 pounds each, that is a good team of 7 dogs should be able to haul about 200 pounds rapidly. For freighting purposes, these same dogs on ordinary trails are able to haul from 60 to 100 pounds average each, at the rate of about 2½ miles an hour. In countries which present flat surfaces and an absence of trees and vegetation such as the "tundra country" of the Arctic, bare lakes, rivers, etc., where the snow either has a hard crust or where the snow has been blown from the icy surfaces of the lakes or rivers, teams of dogs of about 20 are used. These are hitched individually to one long line called the "lead line" which runs in front of the sled. Depending upon temperatures, a large team of 20 dogs is able to haul up to 1,500 pounds, and when winds are favorable and a sail can be used on these sleds even more.

3245. A great deal depends on the character of sled used. In opening up new trails, that is in reconnaissance work where the snow is deep and trail has to be broken with snow shoes, the toboggan made of birch and moosehide is the best vehicle. The type of sled depends on the character of the country in which the operations are taking place and varies from the length of 6 to 7 feet in width of 18 inches to a length of 10 to 12 feet in a width of 20 or 25 inches. The benches also being from 6 to 12 inches, according to the type of sled.

3246. Dogs should be allowed about 3 pounds of food each per day. This should be cooked whenever practicable. The best ration for hard work consists of 1 pound of rice, 1 pound of dried salmon, and 1 pound of bacon, boiled together until thoroughly cooked and then fed in dishes so that the juices may be all consumed. Corn meal, meats of various kinds, fish, and practically anything that a man can eat except beans make suitable food for dogs.

3247. It may be said that for countries in which exploring and pioneering work have to be done in the wintertime, that have no roads, and are a great distance from supply points, the dogs furnish the most satisfactory means of transportation, especially on the North American Continent. They are stronger and keep up sustained effort longer, cover greater distances for length of time, and food can be more easily found for them than any other animal. They are far superior to reindeer in nearly all parts of North America, because the reindeer eats only a certain kind of white moss which is difficult to find in many localities. They are also difficult for the average man to handle.

3248. Providing suitable species of dogs can not be obtained, the best animals for this purpose found in the Temperate Zone are the various breeds of collies or shepherd dogs. These, although light in weight, have an excellent coat and good feet. A team of collies can be easily trained within a month.

3249. The usual sicknesses with dogs in cold countries are digestive disturbances, frostbites, and injuries due to fighting. Bandages and sewing equipment to make moccasins for the dogs should be carried, and as an all around medicine, which can be used internally and externally, that is for digestive disturbances, and also for frostbites or sprains, Perry Davis's Pain Killer answers nearly all requirements. Aside from this, wherever dog depots are established, a complete equipment of Glover's Dog Remedies should be kept on hand.

3250. As to snow shoes necessary with all dog transportation to break trails, the best pattern is the type used by the Cooks Inlet Indians. These consist of several sizes, the smaller ones, about 3 feet long, being known as "trail shoes." These are used to break down the snow to the greatest extent possible and pack it. The Canadian shoes and those usually sold in the United States, or the "pumpkin seed" pattern, are almost worthless.

3251. Sleds are guided by the driver in two principal ways—for light transportation by the handles from the rear, very much like a plow; for heavy transportation by what is known as a "geepole." This is a pole which projects ahead of one side of the sled, usually the right, which is grasped by the driver's hand who walks in front of the sled, the singletree to which the dogs are attached having a rope running from it back to the sled.

3252. Should it be considered necessary to use dog transportation in any new field of operations, some one thoroughly familiar with this mode of transportation should have charge of obtaining all the equipment, such as harness, sleds, animals, snow shoes, cooking utensils, tents, and ropes.

3253. The character of food that dogs will eat, as well as that preferred by them, is mentioned in paragraph 3246.

Based upon the supplies furnished as food for 154 dogs in Army use in Alaska for a one-year period, the kinds and quantities of 100 rations were found, on an average, to be as follows:

	Pounds.	Ounces.
Bacon.....	39	2
Ham.....	1	8
Fish.....	136	7
Rice.....	20	7
Cornmeal.....	11	12
Total weight (100 rations).....	209	4

MOTOR VEHICLES AND BICYCLES.

3254. Many of the States, Territories, and municipalities provide for registration of motor vehicles operated within their limits, and impose a special tax upon such vehicles through fees for permits or licenses or for identification tags. By decisions of the United States Supreme Court it is held to be settled law that the property of the United States, and the instrumentalities whereby it performs its proper governmental functions, can not be taxed. Officers of the Quartermaster Corps and officers doing duty therein are therefore instructed as follows upon this subject:

It is not necessary to procure such license to cover the use of a motor vehicle owned by the Government, or operated exclusively by officers or employees of the Government, for official purposes only. The use of public funds pertaining to the Quartermaster Corps for the procurement of any license for a motor vehicle, or for purchase of identification tags supplied by civil authorities, is hereby prohibited.

All motor vehicles owned by the Government and operated exclusively by officers or employees of the Government, for official use under the Quartermaster Corps, will have attached to them plates bearing an inscription reading "Q. M. C., U. S. A., No.," the plates, with their lettering and numbering, to conform in a general way to the requirements in this regard of the localities in which the said vehicles are to be used. The proper quartermaster will give notice, in advance when practicable, to the local authorities charged with the duty of registering motor vehicles of the general public, stating what Government vehicles are in use in that locality, and the marks and designation they bear. If, for their own convenience, said local officials are willing to grant a license without charge, or in no way involving an expenditure, the same may be accepted.

Great care will be taken to observe regulations as to speed and as to rules of the road.

If, while in use on official business, a motor vehicle be stopped by a police officer, or if otherwise there be interference by State or other local authorities, because of failure to make registration and pay such special tax, the officer or employee should give full information as to the ownership and use of the vehicle, and the instructions under which operated, and to courteously request that there be no further interference. In case measures are then resorted to by State or local authorities to obstruct or prevent the proper use of such agencies or instrumentalities of the United States, full report will at once be made to the Quartermaster General, with the view of submitting the matter to the Department of Justice for such legal action as it may deem necessary to vindicate and make clear the rights of the United States in that regard.

Where officers have automobiles, which are used for private purposes, the foregoing instructions do not apply.

When automobiles, motor trucks, or motor vehicles are transferred from one station to another with transfer of accountability, Q. M. C. Form No. 493, "Transfer of Motor Vehicle" (penalty post card), the transferring officer will fill in on the card all data called for thereon and mail to proper officer on the same day the motor vehicle is shipped or transferred. The operation cost to be entered representing total cost of same to date of transfer, including all operation cost since original purchase of the vehicle. When cost prior to date of receipt of motor vehicle is not of record in the office of the officer making the transfer, the cost of record will be entered, showing dates from and to which the cost reported applies, with notation that previous costs are not known; such information being obtained by receiving officer upon application to the Quartermaster General for statement of cost not reported.

"The Quartermaster Corps will supply at its expense the gasoline and lubricants for motor vehicles, and for portable searchlights, radio sets, and mobile power equipment furnished to troops by the Ordnance Department, the Corps of Engineers, and the Signal Corps. Facilities on hand in the Quartermaster Corps for repair and maintenance of vehicles may be furnished to other departments and corps, in which case settlement will be made by the usual transfer of funds." (223455-A. G. O.; 451.3-223-Q. M. G. O.)

3255. No charge can legally be made against the United States for licenses for operators of motor vehicles by any State or municipality. (Op. J. A. G., Apr. 21, 1914.)

REGULATIONS FOR MOTOR COMPANIES.

3256. The organization of a motor-truck company, a motor-car company, and a motorcycle company, Quartermaster Corps, are prescribed in the Tables of Organization.

3257. The prescribed organization and these regulations are intended to serve alike for enlisted and civilian personnel.

3353. The personnel of the motor companies should be materially increased in case of extra long hours of service. In such case each chauffeur should have an assistant for his relief.

3359. The motor-truck company shall consist of 27 cargo trucks, which will be in charge of a truckmaster. These trucks will be habitually divided into sections of 9 each, and each section will be in charge of an assistant truckmaster, who will report to the truckmaster. One of the assistant truckmasters will be the property man of the company. Sections may be temporarily increased or reduced for the convenience of accomplishing the work to be performed.

3360. The motor-car company shall consist of 27 motor cars, which will be in charge of a car master. These motor cars will be habitually divided into sections of 9 each, and each section will be in charge of an assistant car master, who will report to the car master. One of the assistant car masters will be the property man of the company. Sections may be temporarily increased or reduced, according to the convenience of accomplishing the work to be performed.

3361. The motorcycle company, Quartermaster Corps, shall consist of 27 motorcycles, which will be in charge of a cycle master. These motorcycles will be habitually divided into sections of 9 each, and each section will be in charge of an assistant cycle master, who will report to the cycle master. One of the assistant cycle masters will be the property man of the company. Sections may be temporarily increased or reduced for the convenience of accomplishing the work to be performed.

3362. The repair, mess, and baggage car should be utilized for carrying extra supplies and repair parts up to the capacity of the car, and should be equipped so as to facilitate repairs to the vehicles of the motor company. Ordinarily, this car will not be required to carry in excess of three days' rations for the motor company, which will leave considerable capacity for other purposes. The repair, mess, and baggage car to accompany the motor car and motorcycle companies should be of light type capacity, from 600 to 1,000 pounds, and capable of more rapid movement than the repair, mess, and baggage car attached to motor-truck companies.

3363. Machine shop cars and their trailers will not ordinarily accompany the motor company but will be located on the line of communications, at division or Army headquarters, or other central point, where it will be most convenient to send worn or damaged vehicles for overhauling. Units of this shop may be sent out to assist in repair of motor transportation that can not be brought to the shop by its own power or that of the vehicles accompanying it. Ordinarily, such broken or worn vehicles will be returned by being towed by other vehicles of the company to which it belongs.

3364. All members of the personnel of motor companies should be capable of acting temporarily as chauffeurs in emergency.

3365. The commanding officers of the posts where motor companies are stationed will be responsible that such companies perform the necessary service to maintain them in the greatest degree of efficiency and in condition for active service, and will issue such orders for their control as will not conflict with the regulations herein published.

3366. The standard load for trucks will be 3,000 pounds, and that weight of load must not be exceeded.

DUTIES OF THE QUARTERMASTER.

3367. The quartermaster in charge of either motor-truck companies, motor-car companies, or motorcycle companies will be responsible for their proper maintenance and equipment, and for the discipline, proper organization, and instruction of all employees in their duties.

3368. When motor companies are assigned to a station the post quartermaster accountable will provide a garage or select a park, and he will provide shelter and conveniences for placing and protecting the supplies and spare parts. The garage or park should be isolated, but as convenient as circumstances will permit to the quartermaster storehouse.

3369. It will be the duty of the post or station quartermaster to make periodical detailed inspections of all motor companies for which he is responsible, at least as frequently as twice a week.

3370. He will also make thorough inspection of motor companies prior to their being dispatched on detached service, and will again inspect such companies on return from detached service.

3371. On the return of motor companies to their proper station, from detached service, the acting quartermaster who has had charge of the motor companies will report to the post or station quartermaster any inattention to duty, improper conduct, abuse of vehicles, or neglect of duty, of any member of such companies. He will also report the condition of the vehicles of the respective companies.

3372. The quartermaster will furnish to each master a small book, to be known as the "Property book." This book will contain a list of all public property and spare parts of the motor company. The chauffeurs' field stove, if furnished, and the number of kitchen or "mess" boxes, and all "mess" and cooking utensils will be enumerated. In the property book will be kept a descriptive list of all vehicles in the company, giving the quartermaster number and manufacturers' serial number of all vehicles, and full particulars as to the equipment of same. In this book will be recorded the personnel of the motor company, giving the names of the master, assistant masters, machinist, helper, watchman, trumpeter-messenger, and chauffeurs or cyclists. This book shall also show the length of service with the motor company of each employee, when and where first employed, and in what capacity. It shall also show in what States, Territories, or foreign possessions the men have had former experience in work similar to that of their present employment. A record of everything contained in this book shall be kept in the office of the quartermaster at the post or home station of the motor company.

3373. On detached service, the acting quartermaster in the field will furnish a memorandum receipt to the post quartermaster for all property of the motor companies sent out in his charge.

3274. A duty roster will be kept, showing the roster by which members of the motor company report for duty.

3275. The post quartermaster or acting quartermaster shall require a daily morning report of each master, and will render reports to his superiors regarding important operations or experiences, or other details of such reports as may be called for.

3276. In connection with the morning report there shall be a space for "remarks" when the company is in the field, in which should be given a brief account of the country passed over, the distance traveled each day, the condition of the country as to water, wood, the character of the road, and, in short, every thing effecting the movement of a motor company, together with any incidents of note that may have occurred.

3277. The acting quartermaster of the expedition in the field will have the same responsibility for the motor company as the post quartermaster has in garrison.

3278. On arrival at bivouac the acting quartermaster will instruct the master where to park his vehicles. The parking place shall be selected in the most convenient and suitable location.

3279. In parking motor-truck trains, the highest and most convenient ground will be given to the loads, if removed from the vehicles, the next highest to the company supplies, if removed, and the next highest to the truck line.

3280. During travel, whether by day or night, the acting quartermaster, master, or assistant master on detached service will ride in advance of the company or companies to set the rate of travel and to look out for bad or dangerous places. An assistant master or other designated employee will ride at the rear.

3281. The master, when a dangerous piece of road is encountered, will allow the leading vehicle to proceed, and he will remain near the point of danger until all vehicles have passed.

GENERAL INSTRUCTIONS GOVERNING MASTERS AND THEIR DUTIES.

3282. The duties of the master will be to see that all chauffeurs, cyclists, or other employees are thoroughly instructed in their duties and are competent to perform all the duties devolving upon them in connection with the motor company.

3283. He will be held responsible for the condition of the vehicles and the perfect management and discipline of the companies under his charge.

3284. He will require chauffeurs or cyclists to maintain supervision over the care of the vehicles and property, including the loads, and will hold them strictly responsible therefor.

3285. The master will report every evening to the quartermaster for instructions for the next day's travel and will have the company in readiness promptly at the time specified.

3286. Masters should be given authority for granting a few hours' leave of absence to employees of the company in case formal application is made. Such leaves should only be granted in case their services can be spared and to such extent as is approved by the immediate superior. Should a chauffeur or cyclist desire a leave of absence extending over 12 hours, he should be required to make application in writing through his master and assistant master, giving his name, position, and necessity for leave. The master will be held responsible for the condition and appearance of the vehicle.

DUTIES OF ASSISTANT MASTER.

3287. The assistant master will be held responsible for the proper and complete equipment of his section of the company and the management and discipline thereof.

3288. The assistant master when on detached service with motor vehicles will be responsible for and perform all the duties ordinarily required of the master.

3289. The assistant master will perform such duties as may be assigned to him by competent authority.

DUTIES OF THE MACHINIST.

3290. It shall be the duty of the machinist, assisted by the chauffeurs, to make all repairs and important adjustments of parts on all vehicles in his company while on the road. He will be held responsible for the examination of the physical condition of all vehicles and will be required to keep an accurate record, showing at all times the exact condition of all parts of each vehicle in his company. He shall also keep a record of all repairs made to vehicles. This record shall describe in detail each particular repair, the condition of part and vehicle after each repair period, the time necessary to make repairs, and the total length of time the vehicle was out of service from time defect was observed until the time the vehicle was again placed in service.

3291. The machinist will report to the master at the end of each day's work the particular supplies and parts which were used during the day, and also a complete list of all supplies and parts needed to fill the list of stock to be kept on hand.

3292. The machinist shall also keep the master informed regarding the condition of all vehicles in his company and the estimated time required to completely finish the necessary repairs to each disabled or defective vehicle, and will recommend vehicles to be turned in to the shop for repairs when their state of repair is beyond the facilities accompanying the company.

3293. He shall also promptly report any accident, to the assistant master or master, giving complete details as to cause of accident and estimated time, material, and parts necessary to make complete repairs and place vehicle in serviceable condition.

3294. It shall also be the duty of the machinist to give assistance in the packing or loading of vehicles, or any other duty assigned to him, when his services are not required in connection with the repair or adjustment of vehicles.

3295. While traveling he shall keep watch on all vehicles in the company and shall promptly report any vehicle which needs attention, and will also call the attention of chauffeurs or cyclists to any conditions affecting the operation of the vehicle, such as lubrication, minor adjustments, repairs or improper loading, and he shall also report such conditions to the assistant master.

To enable him to ascertain the condition of the vehicles (cars or trucks), he should make a practice of riding on each vehicle in succession.

3296. It shall also be the duty of the machinist to carefully inspect the wheels, axles, spindles, and steering gear connections and maintain same in proper adjustment and alignment in order to prevent undue wear on the tires.

3297. It shall be the duty of the machinist to carefully study and become familiar with the book of instructions issued by the manufacturer of the vehicles which he has in charge, and must become thoroughly familiar with all details of construction and all instructions in reference to the proper care and operation of the vehicles. He must also carefully and completely carry out all instructions in reference to the care of the vehicles, except those which are required to be performed by the chauffeur in accordance with these regulations.

3298. All valves should be carefully examined and thoroughly ground to a gas tight joint at least once every three months. Care must be taken that not the least particle of grinding compound remains in the cylinders or clearance space after the grinding has been completed.

3299. It shall be the duty of the machinist to do all cleaning and adjusting of all gears connected with the vehicle. The adjustment of gears should not be attempted by the chauffeur.

3300. After every 1,000 miles of travel of the truck or motor car remove each wheel, both front and rear. Remove all grease, clean bearings, spindles, shafts, rollers, or balls, and inside of hubs with kerosene, and repack hubs and bearings with clean grease. Replace wheels and properly adjust bearings. Care must be taken that bearings are not adjusted too tightly, but still not loose enough to permit slapping of the wheels.

3301. All brakes shall be adjusted when necessary by the machinist, and care will be taken that the brakes are holding with equal force on each wheel. The relining of brakes will also be done by the machinist.

3302. The machinist shall remove all carbon deposits from the cylinders whenever an excessive accumulation has been deposited, or at least every 3,000 miles travel of the motor truck or motor car.

3303. The machinist shall do all timing of valves, which must be done exactly in accordance with the recommendations of the manufacturer of the engine.

3304. It shall be the duty of the machinist to make all adjustments of bearings connected with the motor vehicle.

3305. The machinist will make necessary adjustments on all engine governors and thoroughly seal same. Changes of adjustment of the engine governors must not be made except under definite instructions from the master or assistant master, and these adjustments must not be changed or the seals broken by anyone except the machinist, the assistant master, or the master.

3306. Motor trucks, motor cars, and motorcycles should be thoroughly overhauled at least once each year, and in cases where great mileage is covered, or the vehicles are subjected to severe service, the overhauling should take place at more frequent intervals.

DUTIES OF THE CHAUFFEUR.

3307. It shall be the duty of the chauffeur to carefully study and become familiar with the manufacturer's book of instructions for the vehicle which he is operating, and he must become thoroughly familiar with all details of construction, and must carefully and completely carry out all instructions in reference to the proper care and operation of the vehicle, except those which are required to be performed by the machinist in accordance with these regulations.

3308. The chauffeur shall assist in the loading and unloading of the truck and shall direct the placing and distribution of the load on the truck. He shall be held accountable for the proper loading and transportation of all material or supplies of which the load may consist. Inattention to the loads or permitting any part of same to fall off the truck will be considered cause for disciplinary action. Before vehicles are parked for the night the gasoline, cooling water, cylinder oil, gear oil, and gear grease must be completely replenished and the entire truck carefully examined. If darkness intervenes, the filling of gasoline tank will be done in the darkness or electric lights will be used. All minor repairs or adjustments which are found necessary will be completed at once by the chauffeur, and the entire vehicle again carefully examined the following morning. All important repairs or adjustments which are found necessary and which must be done by the machinist shall be reported at the time the vehicles are parked to the assistant master who is in charge of his section.

3309. The chauffeur shall assist the machinist in all repairs and adjustments to vehicles, shall assist in the loading and unloading of vehicles, or any other duty assigned to him when his services are not required in driving.

3310. The duties of the chauffeur shall also include the following:

(a) The proper loading of trucks and securing of same and the safe carrying of all elements of the load to destination.

(b) Recording of the total weight of each load carried, care being taken that the truck is at no time loaded in excess of its rated carrying capacity. Should the truck be overloaded, he will report the circumstances at once to the truckmaster.

- (c) The recording of distance traveled with each load and the distance each truck is run with no load.
- (d) The recording of the total mileage traveled each day.
- (e) The recording of the amount in gallons of gasoline consumed each day, and the recording of the amounts and kinds of other supplies at the time they are used.
- (f) The reporting of all defects which can not readily be repaired by the chauffeur himself.
- (g) The washing, polishing, and general cleaning of all parts of the vehicle.
- (h) The complete lubrication of all working parts, including the proper lubrication of all parts of engine, the filling of grease cups, and the replenishing of oil or grease in all gears or bearings.
- (i) Cleaning, trimming wicks, and filling of oil lamps.
- (j) The examination every day of both service and emergency brakes.
- (k) The filling of storage battery with distilled water and the testing of solution with battery hydrometer.
- (l) The care and repair of spark plugs.
- (m) The draining of water and dirt from settling chambers or strainers in gasoline tank or gasoline pipe line.

3311. Keep all parts of vehicles clean. Dirt contains grit, which clogs bearings and all moving parts. Mere external washing or hosing will not do. Dirt must be removed, scraped off, if necessary.

3312. Lubrication is by far the most important detail pertaining to the care and operation of the vehicles and must be diligently attended to. Without lubrication, disastrous results are sure to follow, and the chauffeurs will be held strictly responsible for such neglect of duty.

3313. It shall be the duty of the chauffeur to provide for the complete lubrication of the transmission and differential at all times. A good quality of gear oil should be added to both the transmission case and differential case at least every 500 miles. At least every 2,000 miles the oil should be completely drained from the transmission case and differential case, the case and parts thoroughly cleaned with kerosene, permitting the kerosene to finally drain completely from the case, and the case replenished with a fresh supply of gear oil. The gear oil should at all times be maintained at the proper level in both the transmission case and differential case.

3314. All grease cups should be given attention daily. Each cup should be screwed down until grease begins to enter bearings and the cup refilled if the grease has become exhausted.

3315. The oil reservoir in crank case of engine should be refilled with cylinder oil each day and adequate means taken to insure that the oil is at the proper level.

3316. Once a week a few teaspoonfuls of kerosene should be injected through the carburetor intake pipe while the engine is running and thoroughly hot, in order to assist in the removal of carbon. After the injection of kerosene the engine should be permitted to run until the smoke due to the injection of kerosene has entirely disappeared.

3317. Once a month the engine should be thoroughly cleaned by draining all lubricating oil from the crank case and oil pipes, the plug replaced, the crank case connections and oil pump flushed with kerosene, and after turning the engine over a few times by hand the kerosene should be thoroughly drained from the engine, the drain plug replaced, and the crank case replenished with a fresh supply of cylinder oil. At the time the engine crank case is being cleaned with kerosene a couple of ounces of kerosene should be placed in each cylinder through the priming cups and the engine turned over several times by hand. Also the oil pump should be carefully cleaned and all dirt, lint, or sediment removed from the screen at the oil pump. Care should be taken that no lint, waste, or other foreign matter is permitted to enter the crank case or oil connection after they have been cleaned.

3318. The radiator, water jackets of engine, water pump and connections should be completely drained of water at frequent intervals; the radiator, jackets, and circulating pipe thoroughly cleaned by flushing with clean water, which should be permitted to drain out, and the cooling system should then be filled with a fresh supply of clean water. Care must be taken that no foreign matter of any kind is permitted to enter the cooling system with the water. The fan belt should be examined at frequent intervals, making sure that the belt is not too tight. The belt should be sufficiently loose to permit it to slip to a small extent when the engine is running at high speed or is accelerated suddenly.

3319. The radiator and cooling system must always be completely filled with clean water. The amount of water in the cooling system should be determined morning and evening and during the day's run if considered advisable. If the radiator at any time becomes overheated, the reason for such condition should at once be determined and the difficulty immediately corrected or reported to the assistant master as soon as practicable.

3320. In winter freezing of the water in the cooling system should be prevented by the use of denatured or wood alcohol. Sufficient alcohol should be used in the cooling system to prevent freezing under the lowest temperature conditions. The amount of alcohol necessary to prevent freezing at different temperatures is given below:

Alcohol by volume.	Freezing tempera- ture.	Alcohol by volume.	Freezing tempera- ture.
<i>Per cent.</i>	<i>° F.</i>	<i>Per cent.</i>	<i>° F.</i>
10	25	40	-20
20	18	47	-30
30	- 2	55	-40
35	-12		

3321. The alcohol referred to in the above table is 95 per cent denatured alcohol or 95 per cent wood alcohol.

3322. The use of calcium chloride or any alkaline solution, or any patented antifreezing solutions, is prohibited.

3323. Additional alcohol should be put in the cooling system at such times as required, as may be determined by the frequent use of the freeze meter which will be part of the equipment of each motor truck and motor car.

3324. The motor truck chauffeur shall at all times drive the truck at proper maximum speed, to prevent undue wear and vibration of the truck. The chauffeur must exercise proper judgment as to the maximum allowable speed under different conditions, the speed depending on the load and the condition of the road. The speed of the truck shall at no time be faster than the maximum rate of speed recommended by the manufacturers.

RECAPITULATION OF WORK TO BE DONE DAILY.

3325. Fill gasoline tank, straining gasoline through a closely woven cloth. The use of a chamol is for straining gasoline is prohibited, because of the danger of generating static electricity and exploding the gasoline. Always stop the engine and extinguish all lights, except electric lights, before filling the tank.

3326. Fill the oil reservoir and make sure that the oil gauge is indicating the proper level.

3327. Fill the radiator with clean water, taking care that no foreign substances enter with the water and clog the tubes.

3328. Fill, clean, and trim oil lamps, using only kerosene.

3329. Inspect the vehicle carefully, and test all important nuts and bolts by tightening with a wrench. Make note of all squeaky or rattling parts, tightening on nuts, and lubricating various parts until squeaks and rattling noises are eliminated.

3330. Examine tires at the end of the day's work for defects or damage, and again in the morning before entering on the day's work.

3331. The chauffeurs will be held responsible for the cleanliness of the motor and the brass work.

3332. All chauffeurs will report to the master or the designated assistant at the end of the day's work that the above duty has been performed.

3333. All chauffeurs will report to the assistant master one hour before starting time.

DUTIES OF TRUMPETER-MESSANGER.

3334. The trumpeter-messenger will ride habitually at the head of the company with the master, and will act as his orderly and will deliver any orders or instructions along the lines..

DUTIES OF THE COOK.

3335. The cook will have his meals in readiness at the time specified by the master, and must have a knowledge of the economical preparation of the prescribed rations.

3336. He must closely and compactly stow the rations and mess utensils in the boxes in such a manner that the weights will be equally distributed. Carrying heavy or unnecessary utensils on the march is prohibited.

3337. When kitchen utensils are ready to load, he will mount the truck and see that they are properly loaded.

DUTIES OF WATCHMAN.

3338. The watchman will be in charge of the motor company after the chauffeurs or cyclists have parked their vehicles for the night. In the case of rain, he will see that the hoods of the trucks or motor cars are down and properly secured, and that the motorcycles are properly covered. He will remain at all times on duty until roll call in the morning.

DUTIES OF THE PERSONNEL OF MOTOR-CAR AND MOTORCYCLE COMPANIES.

3339. The personnel of motor-car and motorcycle companies will perform similar duties in their respective organizations to those performed in the motor-truck companies. They will, from the nature of their duties, necessarily be far separated from home stations over long periods.

3340. The following additional duties will be observed:

Before parking cars at night, tires should be examined to see that each has the required number of pounds of pressure, including the two extras pumped up on demountable rims, which should be carried on the side of the car.

Both service and emergency brakes carefully examined, to be sure that they are in good working order. All lights, including headlights, should be tried, to see that they are all in working order. Gas and oil tanks should be filled and the car made ready for instant use.

Before parking motorcycles for the night, spark and gasoline control should be examined, chains greased and adjusted, if needed. All gasoline should be shut off at tank, the gas tank filled on each machine. Tires should be examined and the cycle made ready for instant service.

MOTOR TRUCKS AND CARS IN ROAD DIFFICULTIES.

3341. Many road difficulties are encountered, and the following should be observed when such conditions exist:

Traveling through sand: The best means of gaining traction is by covering the surface with straw, brush, sticks, canvas, or burlap. It is a good plan to carry a couple of strips of canvas or burlap, which may be placed on top of the straw, grass, or brush placed on the road way. In some instances it may be practicable to use a shovel and dig down to firm foundation.

Mud as a rule is more difficult than sand, for the reason that it is much more difficult to procure traction. The method will be similar. In this case it will frequently be found advantageous, if the means are available, to mix dry sand or near dry sand with the mud, then proceed as in the case of sand, described above, with use of straw, brush, sticks, burlap, or canvas.

In the case of trucks equipped with dual tires, in extreme cases where it is impossible to procure traction in any other way, a way that is found to be effective is to use two short poles, one for each hind wheel, about 10 feet long and 6 inches in diameter; place these in front of rear wheels, and under them if practicable, pointing them in such direction as the wheel will mount the poles so that the slots between the tires will run onto the poles. This will give traction and keep the truck from sinking and make the power of the truck effective. If traveling through a muddy country, it will be well to keep such poles with the truck as long as mud prevails.

In cases where the road has a high crown, in wet slippery weather the only precaution is to use skid chains and move with extreme caution, i. e., drive at a low rate of speed, not more than 3 or 4 miles per hour.

When going through water the chauffeur should first learn the actual depth of water before undertaking to drive his car through it. If the water is of such depth that will go above the carburetor or magneto, it is useless to try to go through. In general it is a good plan to place a piece of canvas or other covering over the radiator so that the fan will not draw water through and short circuit the magneto. Should the magneto or carburetor be placed out of commission by water, it will in all probability be necessary to call in a mechanic to effect repairs.

When heavy mud, sand, snow, and slush is encountered, and skid chains are not available, or if more traction is necessary than would be secured by means of chains, a heavy rope should be wrapped around the tires. The rope should not be wrapped tightly. A couple of turns between each spoke will give better traction than a close wrapping of the rope.

The truck company should always be provided with a block and tackle of such size of rope and number of pulleys as to enable two men to pull the truck out of bad mudholes or other difficult situations.

TRANSPORTATION BY RAIL OR COMMERCIAL VESSEL.

GENERAL PROVISIONS.

3342. In time of war or threatened war preference and precedence shall, upon the demand of the President of the United States, be given over all other traffic to the transportation of troops and matériel of war, and carriers shall adopt every means within their control to facilitate and expedite the military traffic. And in time of peace shipments consigned to agents of the United States for its use shall be delivered by the carriers as promptly as possible and without regard to any embargo that may have been declared and no such embargo shall apply to shipments so consigned. (39 Stat., 604.)

3343. In time of actual or threatened hostilities within the theater of operations, the Corps of Engineers has charge of the construction, maintenance, and repair of roads, ferries, bridges, and incidental structures, and of the construction, maintenance, and operation of railroads under military control, including the construction and operation of armored trains. (A. R. 1493, 1913.)

3344. A quartermaster charged with the duty of furnishing transportation should familiarize himself with traffic conditions out of his post or station in order that passengers and freight may be forwarded by the most economical routes.

He should keep advised as to any special rates that may be permanently or temporarily in effect, such as party, colonist, or other excursion fares, and should ascertain the territory to which second-class fares are in effect from his post or station, and the lines over which tourist cars are operated. The former information can be secured from the local agent of the carrier, and the latter from a study of the Official Railway Guide, furnished monthly to each post and station. Should additional information be desired or should any doubt arise as to the application of rates or any other point connected with transportation, advice should be sought from higher authority.

3345. Particular attention is invited to the fact that where water lines can be used, the rates charged by such lines are, as a rule, considerably lower than those charged by all-rail carriers, and a quartermaster stationed at a post that is on, or contiguous to, a seaport should ascertain and compare the rates charged by all-rail, rail-and-water, or all-water routes, in order that the most economical route may be used, but where the use of rail-and-water routes necessitate the issuance of two transportation requests or bills of lading, instructions will be requested from the Quartermaster General.

3346. Certain of the railroads of the United States, a complete list of which, together with references to the laws covering, is shown in Appendix 7, were granted lands to aid in their construction, and the law requires these lines to carry property and troops of the United States at certain reduced rates. These roads are known as land-grant lines.

In order to participate in this traffic, practically all carriers in the United States have agreed to charge the same on passenger and freight traffic for the War Department as could be secured by the use of the land-grant lines. These carriers are known as "Equalization lines." There are a few roads, however, that will not participate in the protection of land-grant rates, and certain of the equalization lines have exceptions as to traffic that is considered unremunerative. These equalization agreements and a list of equalization lines are fully shown in Appendix 9, and officers and others charged with issuance of transportation requests and bills of lading should familiarize themselves with the information shown therein. Tables of land-grant and bond-aided railroads, containing the instructions concerning the settlement of accounts and giving references to all other legislation affecting such roads, are issued from time to time from the office of the Quartermaster General. (Copy filed as Appendix 7.) Schedules of land-grant, indebted, and bond-aided mileages and net percentages of land-grant deductions for freight and passenger traffic are similarly published. (Copy filed as Appendix 8.)

3347. When the bids of competing lines for Government freight and passenger traffic are equal, the award will be made in such a manner as will give, so far as practicable, an equal division of the business among the lines interested; when bids are unequal, award will be made to the lowest bidder, conditions in other respects being equal.

3348. A schedule showing posts and stations of the United States Army and data relative to issuance of bills of lading and transportation requests in connection with transportation of freight and passengers thereto, is contained in Appendix 2. The information as to transportation conditions at the various posts and stations and the instructions as to routing which are contained therein are necessary for the proper guidance of officers in the issuance of transportation requests and bills of lading.

3349. From time to time, as conditions may warrant, special routing instructions to cover some particular general or local conditions will be issued by the Quartermaster General. Local quartermasters will carefully file, for convenient reference, such routing instructions as pertain to their respective post or station.

3350. Vessel owners are not liable for losses resulting from dangers of the sea, provided the owner of any vessel suffering such loss exercised due diligence to make the vessel in all respects seaworthy and properly manned, equipped, and supplied. Statutes limiting the liability of vessel owners for losses incident to navigation being for the public good, the Government is bound by them, although not expressly named therein. (Op. J. A. G., June 21, 1915.)

3351. The doctrine of general average is founded on the principle that what is sacrificed for the benefit of all should be made good by the contribution of all. * * * I am of the opinion that the Quartermaster's Department (now Quartermaster Corps) is acting entirely in accordance with the law and regulations when it decides to ship an officer's baggage by sea rather than by rail, and that if, due to such shipment by sea, a general average is declared covering the property of the officer, the latter and not the Government is responsible for the payment of the contribution. (Op. J. A. G., Jan. 16, 1907.)

3352. A State law forbidding the sale of liquor or its importation into the State does not apply to a sale to the United States or to the transportation of alcoholic liquors going into the State as property of the United States and intended as medical supplies for the treatment of the troops and of the animals pertaining to the Army. (Op. J. A. G., May 17, 1915.) Bills of lading for shipments of alcoholic liquors to prohibition States should be indorsed: "Intended as medical supplies for the treatment of troops (or animals) pertaining to the Army."

TRANSPORTATION REQUESTS.

3353. Transportation for persons on or over the lines of any common carrier will be obtained by the issuance of a transportation request.

3354. For authorized journeys of civilian employees of any branch of the military service, transportation requests will be obtained when practicable, but will be obtained in every case for travel over bond-aided railroads. (A. R. 732, 1918.)

The only bond-aided railroad now in existence is the central branch of the Missouri Pacific Railway, between Atchison and Waterville, Kans., a distance of 160 miles. The location of this branch is such that it is not on any of the through lines to Colorado or California.

3355. Requisitions for supply of transportation requests will be made as follows:

(1) Upon the depot quartermaster, Washington, D. C., directly for all posts, recruiting stations, and depots in the Eastern Department.

(2) Upon the depot quartermaster, St. Louis, Mo., directly for all posts, recruiting stations, and depots in the Central and Southern Departments.

(3) Upon the depot quartermaster, San Francisco, Cal., directly for all posts, recruiting stations, and depots in the Western and Hawaiian Departments. (Par. III, G. O. 92, W. D., 1914.)

These depot quartermasters will also be the source of supply within the military departments above named for transportation requests required for the official use of quartermasters who are not serving at a post, recruiting station, or a depot.

Requisitions for transportation requests will be submitted directly on Q. M. C. Form 160—Requisition (1 copy only), if on hand, otherwise by letter. The transportation requests are issued in books of 10, 25, 50, and 75 requests each, respectively.

3356. Transportation requests will, except as stated in paragraph 3351, be invoiced to the quartermasters to whom supplied, who will receipt for them and take them up on Q. M. C. Form 200—Property account. The invoice will show the serial numbers, as number so-and-so to so-and-so, inclusive, and the physical number of requests transferred; but they will be taken up on property account as so many

(the physical number of) transportation requests, omitting reference to serial numbers. Daily report (Q. M. C. Form 166—Letter of transmittal of memoranda bills of lading and copies of transportation requests issued) and monthly report (Q. M. C. Form 151—Report of bills of lading and transportation requests issued) will be prepared and forwarded as prescribed in paragraph 3466.

3357. The serial numbers of all requests received, issued, canceled, transferred, lost, or destroyed will be stated on the proper voucher (invoice, receipt, or monthly list of quartermaster's supplies expended, as the case may be), and all canceled requests will accompany the "Monthly list of quartermaster's supplies expended" (Q. M. C. Form 206).

3358. The cancellation of a request is effected by writing the word "Canceled" across the face of it in ink. In case a memorandum copy of a transportation request has been furnished the disbursing officer charged with the settlement of the transportation charges, and the original copy is subsequently canceled, the canceled request will be promptly reported to such disbursing officer in order to enable him to dispose of the memorandum copy on file in his office. In case it becomes necessary to cancel a request for which the issuing officer has previously taken credit, he will forward such canceled request to the Quartermaster General, stating the number of voucher on which credit was taken, but will not again enter it on monthly list of quartermaster supplies expended.

3359. An officer relieved from duty as a quartermaster or who is transferred to another station will invoice and turn over to his successor all blank requests in his possession, unless otherwise directed, taking a receipt therefor, which will show the blank requests turned over and their serial numbers. In case no successor is detailed, he will, unless otherwise directed, turn over the blank requests to the nearest quartermaster.

3360. Blank transportation requests will not be removed from the military department to which they have been furnished, nor will they be transferred to officers not authorized to receive them.

3361. Transportation requests will not be invoiced to officers who are not accountable for quartermaster's supplies, but will be furnished to such officers on memorandum receipt.

Officers to whom transportation requests are supplied on memorandum receipt will, when they issue such requests for transportation purposes, sign them in their own name.

At the end of each month, or at the expiration of the particular duty, if not exceeding one month, the responsible officer will sign and deliver to the accountable officer a properly prepared report of bills of lading and transportation requests issued (Q. M. C. Form 151), and a certificate showing by serial numbers the transportation requests issued by him, and proper credit for the requests reported as used will be given the responsible officer on his memorandum receipt. The accountable officer may then use the certificate referred to as a voucher to his property account, and will transmit the Q. M. C. Form 151 to the Quartermaster General at the end of the month.

Requests unused remaining in the hands of the responsible officer on the termination of the particular duty will be returned to the accountable officer, and the memorandum receipt given by the responsible officer adjusted and returned to him.

3362. Great care must be exercised in safeguarding of transportation requests. Should these requests through loss or theft, get into unauthorized hands and tickets be procured thereon, the carrier would be entitled to payment, and it will be incumbent upon the officer charged with the requests to prove that every precaution was taken to prevent such loss or theft.

3363. If a quartermaster discovers that a request or requests have been lost or stolen, the local carriers will be notified immediately, and a report, giving the numbers and series of those missing and circumstances attending the loss, will be made at once through the department quartermaster to the Quartermaster General; the former will notify the transportation lines in his department and vicinity not to honor them.

3364. When troops are moved, proper orders and an exact return of the command will be furnished to the quartermaster who is to provide the transportation. (A. R. 1110, 1913.)

3365. A person requiring transportation will exhibit an order from competent authority. The quartermaster will indorse on the original order, over his signature, the fact that transportation has been provided, its kind, the places from and to which it has been furnished, and the number of pounds of extra baggage transported, if any. The original order will be retained by the person who receives the transportation, and, in case of a soldier entitled to commutation of rations while traveling, will be disposed of as directed in paragraph 1232, Army Regulations, 1913. (A. R. 1111, 1913, as changed by C. A. R. 42, 1916.)

3366. Transportation for persons over the lines of any common carrier will be obtained by the issuance of a transportation request, a separate request being issued for the rail transportation involved, another for the sleeping or parlor car accommodations to be furnished, another for the travel on commercial steamer, and still another for the transportation of excess baggage, where authorized.

A request for transportation issued by a quartermaster, or by an officer to whom transportation requests are supplied on memorandum receipt, should set forth the following information, the entries pertaining thereto being made by the officer issuing the request:

On the face thereof, date and place of issue; time for which it will be valid; name of company required to furnish transportation; name of the person, or, if a party, of the person in charge and the number of others in the party; organization to which the person belongs, if an officer or enlisted man; the points between which transportation is to be furnished; the initial letters of each road or line to be used on the journey; class or character of the transportation to be furnished; authority; nature of journey; officer designated

to settle the account; and the appropriation. The transportation requested should be specifically and fully described in the spaces provided therefor in the block at the right of the request, and, if the travel is by commercial steamer, the request should further show whether meals or meals and berth are included.

On the back thereof the name, rank, and organization of the soldier, if any, to whom the cost of transportation should be charged; the number of officers, enlisted men, and civilians, when two or more travel on the same request; and the organization, if any. (A. R. 1116, 1913, as changed by C. A. R. 41, 1916.)

3367. Under "nature of journey," the request should show the following specific information as indicated: "Changing station"; "deserters" (giving name, rank, company, and regiment); "return from furlough, proper officer notified" (giving name, rank, company, and regiment); "discharged soldier"; "insane soldier with escort"; "invalid soldier"; "guard and prisoner"; "en route to (or returning from) civil court"; "clerk, or agent (showing the corps or bureau of the department)"; or such other information as may be necessary to clearly indicate the nature of the journey. If the settlement of the request is to be made under the terms of a contract, that fact will be stated and the contract designated. Where the request is payable from an appropriation of the Quartermaster Corps, the item or subitem, if any, of the analysis will be shown in the space for "Appropriation," as "S. E. & T. 202-a." These entries are all made by the officers issuing the request.

3368. All facts necessary to enable the paying officer to decide as to the regularity or propriety of the proceedings will be stated upon the request. Should it appear to the paying officer that transportation has been improperly furnished by the issuing officer, he will make payment to the carrier for the service actually rendered, and will send to the Quartermaster General a statement of all the facts, with a certified copy of the request.

3369. An officer issuing a transportation request must acquaint himself with the different classes of passenger rates in effect between the points of contemplated travel, and the transportation requested, viz, first class, limited, party, second class, or colonist, as the case may be, should be specifically and fully described in the spaces provided therefor in the block at the right side of the request, using the blank spaces for description of service not specially indicated, provided that a request shall not be used to obtain transportation or accommodations of a class of greater value than first-class limited by land or minimum first class by water. In the same manner, the sleeping-car or parlor-car accommodations to be furnished should be described, a separate request therefor being issued.

3370. Through transportation requests will be issued for all continuous journeys, including service over bond-aided lines, except where specific instructions to the contrary have been given.

3371. When transportation is furnished for the entire journey, the route, if not designated in the order, will be determined by the Quartermaster Corps, in accordance with existing rules. (A. R. 1112, 1913.)

3372. Quartermasters providing parlor and sleeping car accommodations will issue requests therefor and state therein the number of berths or seats required. (A. R. 1129, 1913.)

When parlor and sleeping car accommodations are not furnished by the railroad company furnishing transportation, as is usually the case, requests for parlor and sleeping car accommodations must be issued separately from those for rail transportation.

3373. All officers of the Army who issue transportation requests for sleeping-car accommodations will specify thereon the actual number of officers and enlisted men, each separately, for which accommodations are required, showing the number of berths, standard and tourist separately and lower and upper separately.

All officers of the Army and others who receipt for sleeping-car accommodations will state in the receipt the number of lower and upper berths separately, and standard and tourist berths separately, occupied. (G. O. 23, W. D., 1911.)

3374. When a journey is to be performed covering a route requiring change of sleeping or parlor car, through requests will be issued. (A. R. 1130, 1913.)

3375. Persons holding requests for sleeping or parlor car accommodations will, whenever practicable, present them to the proper agent and obtain tickets for the number of berths or seats required before commencing the journey. When not practicable to do so, berths or seats will be secured from the conductor of the car. They will receipt for the number of berths or seats furnished, naming the points between which they were furnished. (A. R. 1131, 1913.)

3376. When it is impracticable for agents or conductors to furnish berths or seats in sleeping or parlor cars, the holder of the request will, on the termination of his journey, return it to the issuing officer, with a statement of the reasons why it has not been used, and that officer will account for it on his return. (A. R. 1133, 1913.)

The request will not be taken up on property account, but will be marked "canceled" and will be forwarded to the Quartermaster General. The disbursing officer to whom the memorandum copy of the request was sent will be notified of the cancellation.

3377. The furnishing of a seat in a parlor car on requests calling for berths is not authorized. (366175, Q. M. G. O., May 13, 1912.)

3378. If an order calling for space in tourist car is presented for accommodations between points where there is no tourist-car service, there is no objection to furnishing standard sleeping-car accommodations, to the holder of the request, provided he pays the Pullman Co. the difference in rates from his personal funds; but in no case will a transportation request issued by the Quartermaster Corps for tourist-car accommodations be paid for on the basis of standard sleeping-car accommodations. The holder of the request should receipt for the actual accommodations it calls for. (380921, Q. M. G. O., Aug. 26, 1912.)

3379. The original and memorandum copies of transportation requests are arranged in a book so that the copy can be made at the same time as the original by the use of carbon paper. The copy will show all entries made on the original.

3380. The original request will be turned over to the traveler, or person in charge of the party, and the memorandum will be detached by the issuing quartermaster and mailed at the close of the day, together with all other memorandum transportation requests and bills of lading issued during the day, to the depot quartermaster charged with the settlement of accounts of the carrier concerned, as shown in paragraphs 3437 to 3439. Transportation requests are payable to the initial carrier.

3381. The stub of the request, containing its substance, and showing by what authority and for what purpose issued, will be preserved as part of the permanent record of the post or office from which the issue was made.

3382. Requests should be properly receipted by the party named therein, presented to the agent of the initial carrier, and tickets procured before commencing the journey, as conductors are not, in all cases, authorized to accept transportation requests. In those instances where it becomes necessary, owing to unforeseen conditions, to obtain transportation varying from that called for on the face of the request, a notation should be made by the traveler, in the space provided for this purpose on the back of the request, showing the actual transportation furnished and explaining the variation, and should be signed by him; in such cases the receipt on the face of the request will have added thereto the words "except as stated on back hereof." The transportation furnished must not, in any case, be in excess of that called for on the face of the request, unless the difference is collected from the traveler. In no case will a receipt be given for transportation of more persons or extra baggage than the request calls for. A receipt for transportation furnished, including signature of the traveler, will be filled in with ink, and names and places will be written in full. If the person receipting can not write his name, he will make his mark, which will be witnessed. (A. R. 1117, 1913.)

3383. No portion of a request above the signature of the issuing officer will be changed in any particular. If explanations are required, they will be made on the back of the request. (A. R. 1119, 1913.)

3384. All unused transportation requests will be returned without delay, to the officer issuing same for cancellation. All unused tickets or parts of tickets procured on a transportation request will be returned to the officer who issued them, and by him forwarded to the officer who pays the account for the service. The value of such ticket or parts of tickets will be deducted from any money due or to become due the company for transportation over whose lines they were obtained. On the collection of the value of such unused tickets, they will be returned to the company by which they were issued. (A. R. 1120, 1913.)

3385. When transportation to any given point and return is required, the request for return transportation should be obtained at the destination, provided it can be there procured, except in cases where round-trip tickets can be obtained at reduced rates and made available for the journey; otherwise the quartermaster will issue two sets of requests, one to the place of destination, the other for return transportation. (A. R. 1121, 1913.)

3386. Requests for travel of officers or employees of any department or bureau of the Government, other than the War Department, will not be issued except upon specific authority of the Quartermaster General. In such cases the original memorandum and stub of the request will show the department concerned under "Appropriation" as "Treasury Department," and will also be indorsed to show the bureau by which payable, as "Payable by Public Health Service."

3387. When delay en route is authorized for the soldier's own convenience, the excess cost of transportation will be charged against and collected from the soldier. (289044, Q. M. G. O., Feb. 11, 1911; Op. J. A. G., Dec. 15, 1910.)

3388. When, under orders from the War Department involving stop-over privileges for enlisted men for their own convenience, transportation is furnished via circuitous route, or when the cost, with stop-over via direct route is in excess of a limited ticket via direct route, the excess will be charged against and collected from the enlisted man before transportation is issued. (285903, Q. M. G. O., Dec. 23, 1910.)

3389. In cases such as those referred to in the two preceding paragraphs, where excess cost of transportation is to be collected from the traveler, this collection should be made before the transportation request is issued. A proper indorsement should be made on the original and memorandum requests, and the amount of the collection remitted to the officer by whom the transportation request is to be settled.

3390. If transportation over Canadian routes can be secured for individuals at lower rates than by other lines it may be furnished over such routes, such travel to be by any passenger route accessible to the general public, limited to *unarmed* individuals and not to include organized forces under command. (Dec. Sec. War, Feb. 9, 1887; 6619, A. G. O., 1886.)

3391. Quartermasters, in issuing requests for transportation of officers and others traveling under orders, will not include therein public property of any description, nor the allowance of personal baggage carried free by the various transportation lines. (A. R. 1125, 1913.) For exceptions to this rule, see paragraphs 3485 and 3644.

3392. Where the passenger has lost the ticket issued on a transportation request, no refund can be secured from the carrier, nor can a new transportation request be issued for the same journey. The loss must fall on the person to whom the ticket was furnished. (See Comp., Apr. 30, 1915.)

3393. A request for transportation issued from the office of a quartermaster was countersigned in the name of the quartermaster sergeant in charge of the office in his absence, the post quartermaster sergeant adding his name: *Advised*, that the practice be discontinued for the future. (Op. J. A. G., Dec. 10, 1913.)

3394. Duplicate requests for transportation will not be issued, nor will a request be issued after the transportation service has been performed.

3395. In case a transportation request is reported as lost by a carrier after the service has been performed, the issuing officer will advise the agent of the carrier that the auditor of said carrier should submit to the disbursing officer who settles the accounts of his road an affidavit showing:

(a) That request No. was honored for passage of between and

(b) That ticket No., Form No., was furnished on this request.

(c) That the request has been lost or mislaid.

(d) That if it is afterwards found it will be surrendered to the proper disbursing officer of the United States and no claim made thereon.

Upon receipt of this affidavit the disbursing officer will take the proper action relative to payment of the account involved.

3396. A quartermaster, or acting quartermaster, should at all times have a supply of the standard form of Government transportation request, in his possession. For use of parties that may be sent from his post on special details, each post quartermaster should keep in stock two or three books of requests of 10 each, and should issue one of these books, on memorandum receipt, to the officer in charge of the party.

3397. If the officer in charge of the party has failed to provide for a supply of transportation requests he may, *as an emergency measure only*, issue a written request on the agent of the carrier to furnish the transportation desired. This can only be done where the agent has agreed to accept such written request, as the carriers are only expected to honor the standard form of request, and the agent accepts any other form at his personal risk. In such cases the request will be numbered "Certificate", and a copy will be made and transmitted to the proper disbursing officer, as shown in paragraph 3437, with explanation as to reasons for issuing the written request.

If the agent will not honor the written request, the officer in charge of the party may pay for the transportation from his personal funds and file claim for reimbursement.

If neither of the actions outlined above can be taken, the only other alternative is for the officer in charge of the party to wire his post commander, requesting that a transportation request be issued to cover the desired travel, deposited with the railroad agent at the post, and that official requested to wire the agent at the station from which the travel is to be performed that he has transportation request to cover and to furnish the ticket.

3398. Attention is invited to the fact that first-class transportation is honored in coaches, parlor cars, tourist sleepers, or standard sleepers, but second-class transportation is good only in coaches or tourist sleepers, and can not be used for travel in parlor cars or standard sleepers. The following rules should therefore be observed in issuing transportation where parlor or sleeping car accommodations are also furnished:

(a) Where standard sleeper or parlor car requests are furnished for the entire journey, issue first-class rail transportation.

(b) Where standard sleeper request is furnished for a part of the journey and tourist for the balance, issue first-class rail transportation, except as shown in (c).

(c) Where travel is from points in the States of California, Oregon, or Washington to points east of Chicago, St. Louis, Memphis, or New Orleans, and vice versa, and tourist sleeper request is furnished west of these gateways, and standard sleeper car request east thereof, rail request should call for "mixed class."

(d) Where tourist sleeping-car request is furnished for the entire journey, rail request should call for second-class transportation.

(e) Where tourist sleeper request is issued for a part of the journey and the balance is to be made in a coach, issue second-class rail transportation.

(f) Where the entire journey is to be made in a coach, issue second-class rail transportation.

BILLS OF LADING.

3399. Public property, or other property transported at public expense, will be transported on the prescribed form of Government bill of lading. This bill of lading has three parts—the original (Q. M. C. Form 153), the memorandum (Q. M. C. Form 154), and the shipping order (Q. M. C. Form 156). There is also an "extra sheet" (Q. M. C. Form 155) that is to be used as an additional sheet to the original, memorandum, or shipping order when the shipment is so extensive as to require more than one sheet.

These forms will be secured on semiannual requisitions from the Quartermaster General of the Army in the same manner as other blank forms.

3400. Property for shipment will be turned over on invoices (Q. M. C. Form 201) in triplicate, one copy of which will be receipted by the quartermaster and returned to the person making the shipment, one copy forwarded with the "property-received" copy of memorandum bill of lading (Q. M. C. Form 154), and one copy retained and filed with the "property-shipped" copy of memorandum bill of lading (Q. M. C. Form 154.)

Similarly property for storage will be turned over on invoices (Q. M. C. Form 201), and receipted copy of invoice will be given to the person requesting storage. The other two copies of the invoices will be retained by the quartermaster for use, as indicated above, in case he subsequently ships the property.

Shipping and storage invoices will show whether the property being turned over is for shipment or for storage, and will give the following information:

- (a) Name and place of person turning over the property.
- (b) Designation of quartermaster to make shipment or to store.
- (c) To whom and where property is to be delivered.
- (d) Physical and shipping numbers each of boxes, chests, crates, barrels, and bundles.
- (e) Weights of boxes, chests, etc., as grouped on invoice and total weight.
- (f) Cubic contents of boxes, chests, etc., as grouped on the invoice and total cubic contents, for overseas shipments only.
- (g) Authority for making the shipment or storage will be indicated on invoice.
- (h) If property is for storage, invoice will be altered to show that fact.
- (i) Shipping invoices for change of station allowance of baggage must be accompanied by certificate on Q. M. C. Form 468, and if authorized mounts are shipped certificate on Q. M. C. Form 470.
- (j) Property listed on shipping invoices must be listed as indicated in paragraph 3408. Change of station allowance of baggage goes under the classification "household goods" but professional books and papers and automobiles must be listed separately and have weights (and cubic contents for overseas shipments) shown separately. Authorized private mounts must also be listed separately.

3401. The property being ready for shipment, the quartermaster issues the bill of lading. One copy each of the original and shipping order and three copies of the memorandum will be used, and these five copies should be made simultaneously by the use of carbon paper. One of the three memorandum copies will be plainly stamped or indorsed "property-received copy," and another "property-shipped copy." The shipping order will be signed by the officer making the shipment. The item or subitem of the analysis of the Army appropriation to which the cost of transportation is chargeable must be shown on the bill of lading.

3402. In issuing Government bills of lading the name as well as the official designation of the issuing officer or agent will be stated on the forms (Q. M. C. Forms 153, 154, and 156) in the space provided for "consignor," and the practice of stating only the official designation, heretofore obtaining in many instances, will be discontinued.

3403. The bills of lading as issued will be identified by serial numbers beginning with each fiscal year.

Three copies—original, memorandum, and shipping order (but not the "property-received" and "property-shipped" copies)—should accompany the shipment when delivered to the carrier.

The agent of the carrier will retain the shipping order, receipt the original and memorandum, and return them to the shipping officer.

The consignor is the officer who issues the original bill of lading. The consignee, as the word is used herein, and, in general, as understood by transportation companies, is the person to whom the last carrier turns over the shipment and, therefore, is not necessarily the person for whom the property shipped is intended.

3404. The original bill of lading, when receipted by the agent of the receiving carrier and returned to the consignor, will be mailed by him to the consignee or quartermaster in whose care the property is shipped.

The consignee, upon receipt of the shipment, will accomplish and surrender the bill of lading to the carrier who makes the delivery, being particular to note on the reverse side of the bill of lading any loss or damage that may exist. This bill of lading then becomes the evidence upon which settlement for the service will be made.

3405. In the absence of the consignee, or on his failure to receipt, the person receipting will certify that he is duly authorized to do so, reciting such authority.

3406. Where there is more than one carrier at the point of destination, the receiving officer should see that his certificate of receipt shows the carrier from whom property was actually received.

3407. The unstamped memorandum copy, together with all other memorandum bills of lading and memorandum transportation requests issued during the day will be listed on letter of transmittal (Q. M. C. Form 169), and mailed to the depot quartermaster charged with the settlement of accounts of the carrier concerned, as shown in paragraphs 3434 to 3439. Bills of lading are payable to the last carrier.

The memorandum marked "property-received copy" will be mailed to the consignee, as soon as prepared, in an envelope separate from that in which the original bill of lading is mailed. Upon receipt of this copy in the consignee's office it will be filed as a record of property received.

Proper receipts (Q. M. C. Form 496) will be obtained by the receiving quartermaster from the person to whom the property shown on each bill of lading is shipped, and will be attached to and made a part of his "property-received" copy.

Proper care should be taken by the quartermasters receiving property that "property-received" copies of bills of lading and receipts for property shown thereon are carefully filed, and that all notations as to shortage, damage, or other unusual condition are entered on the "property received" copy, in order to afford ready reference to same in connection with inquiries that may be made on his office for information in regard thereto.

The memorandum marked "property-shipped copy" will be retained by the consignor as an office file.

3408. Through bills of lading will be issued in all instances between initial and ultimate points of shipment, except when rates more advantageous to the Government may be otherwise secured.

3409. A bill of lading should describe the articles to be shipped by their commercial names, giving separately such weights, dimensions, or values, and manner of packing, as may be necessary to ascertain classifications and rates and to enable recovery in case of loss or damage.

As instances illustrating the use of commercial names: "Canvas clothing," the name applied by the Quartermaster Corps, should be billed as "duck trousers" or "duck clothing," in order that the lowest rate may be obtained in settlement of the transportation charges on shipments of this character; also "undershirts," which should be billed as "cotton knit undershirts" or "merino knit undershirts," as the case may be, instead of "undershirts." The same method should be applied in the shipment of all quartermaster or other property shipped by the Quartermaster Corps on Government bill of lading, in order that the benefit of the lowest commercial rate of transportation may be obtained. The term "merchandise" should never be used, as carriers will assess double first-class freight rates on a shipment billed as "merchandise."

3410. The following instructions concerning the description of certain ordnance stores must be observed in the preparation of bills of lading:

Names by which articles are known to Ordnance Department.

Cartridges, ball, loaded.....
 Cartridges, guard, loaded.....
 Cartridges, gallery, loaded.....
 Cartridges, revolver, loaded.....
 Cartridges, subcaliber, loaded.....
 Cartridges, carbine, loaded.....
 Cartridges, reduced range, loaded.....
 Cartridges, rifle ball, loaded.....
 Cartridges, dummy, loaded.....
 Cartridges, blank, rifle (and revolver).....
 Cartridges, shells, empty, being the shells of cartridges enumerated above that have been fired and are being returned to Frankford Arsenal for reloading.
 Cartridge shells, empty, as above, when useless and being returned as scrap in carload lots only.
 Cases, brass or metallic, for guns (not small arms), empty, returned for reloading.
 Cases as above, when useless and returned as scrap.....
 Cartridge clips, empty (useless).....
 Powder barrels and kegs.....
 Powder barrels and kegs (when returned).....
 Bullets.....
 Rifles.....
 Revolvers.....
 Subcaliber outfits.....
 Percussion caps.....
 Primers (all kinds).....
 Fixed ammunition (being ammunition assembled and ready for instant use; only for guns using projectiles weighing 1 pound or more).
 Shrapnel, empty (containing neither a projectile nor a bursting charge).
 Shrapnel (when loaded with bursting charge, with fuse on either base or point.)
 Fuses.....
 Detonators.....

Names by which articles should be described on bills of lading.

Cartridges, metallic, loaded (small-arms ammunition).
 Blank cartridges (small-arms ammunition).
 Cartridge shells for small arms, metallic, empty, returned.
 Junk-scrap brass.
 Cartridge cases for ordnance, empty.
 Scrap brass.
 Scrap brass.
 Empty kegs, powder (iron).
 Empty kegs, powder (iron), returned.
 Bullets.
 Firearms (rifles).
 Firearms (revolvers).
 Subcaliber shells, brass.
 Percussion caps.
 Primers (naming kind).
 "Fixed ammunition (for cannon explosive projectiles)" or "fixed ammunition (for cannon, empty, projectiles)" according to whether projectiles do or do not contain a bursting charge.
 Projectiles, cast-iron, unloaded.
 Fixed ammunition (for cannon-explosive projectiles).
 Fuses (naming kind) as "detonating" "percussion," "time or combination," or "safety."

NOTE.—A dummy cartridge consists of a shell and steel bullet assembled, and contains no explosive. Such cartridges are not specifically named in the Western Classification, and are included in the above list with "cartridges, metallic, loaded," that being the nearest analogous term used in the Western Classification. (Q. M. G. O. 19587, Nov. 23, 1908, and Mar. 23, 1910.)

3411. A bill of lading covering the shipment of property in carload lots will have noted thereon the initials and numbers of cars in which the property is loaded.

3412. When a shipment is made under contract or special rates, notation of such fact will be made on the face of the bill of lading.

3413. Bills of lading covering shipments to Alaska, the Panama Canal Zone, Porto Rico, Hawaiian Islands, or Philippine Islands must show consignee and final destination in these possessions and value of the entire shipment, except that the value of household goods shipped at a limited valuation or the value of the property handled with troops should not be indicated on bill of lading. The cubic measurement in cubic feet must also be shown on all shipments. Value may be shown in one amount for the entire shipment, but measurements should be in detail, not showing the three dimensions (except of some extraordinary pieces), but the number of cubic feet, or decimals thereof, for each item. Bills of lading must not be issued through, but to port of embarkation, in care of the depot quartermaster, and mailed to the Data relative to posts and stations of the Army with instructions as to routing and the issuance of bills of lading and transportation requests is shown in Appendix 2.

3414. Bills of lading issued for the shipment of bread by express will show both the gross weight of package and net weight of bread which it contains and package will be marked accordingly. This

to enable settlement of express charges at net weight as authorized by Official Express Classification No. 22, page 15, item 9, which provides as follows:

"The billing weight of a shipment of bread must be ascertained by deducting from the actual gross weight at time of shipment the weight of the basket, box, or barrel in which shipped, which weight must be marked on the package by the shipper. If not so marked, charges must be made upon the gross weight, except that if shippers declare the net weight at time of shipment, charges must be made upon net weight. Agents must verify the tare marked on the package by weighing periodically the empty packages."

3415. Erasures, interlineations, or alterations in a bill of lading will be authenticated and explained by the person making them.

3416. Payment for transportation will be made to the last carrier, unless otherwise provided in the bill of lading, and only for the quantity of stores delivered at destination, except that in case of loss of weight from natural shrinkage en route the weight shipped as shown in the bill of lading will be paid for, provided the packages are delivered intact. The payee will be held responsible for all loss or damage to stores while in transit unless released by a surveying officer, and such loss or damage will be deducted in making settlement for service.

3417. An officer issuing a bill of lading will enter the name of the depot designated to settle the accounts of the last carrier named in the bill of lading.

3418. A bill of lading issued for supplies to be forwarded by conveyance owned or leased by the Government should show that no payment is to be made for the service.

3419. In no case will a second bill of lading be issued for any shipment, nor will a bill of lading be issued after the transportation has been performed.

3420. In case the bill of lading has been lost or destroyed, the carrier will furnish with its freight account, to the officer charged with the settlement of the accounts, a certificate, in duplicate (Q. M. C. Form 178), certifying over the signature of the proper officer of the carrier, usually the auditor, the weight and description of the property transported, giving number, date, and place of issue of the bill of lading therefor, and that said bill of lading is not in possession of the carrier, or can not be located, and that if same should later be found it will be surrendered at once to the proper officer of the United States and no claim made thereon.

On receipt of such certificate of loss of bill of lading from the carrier, the officer settling the account will, if his records show that payment of the transportation charges has not been made, forward papers to the Quartermaster General of the Army, inclosing two copies, in blank, of certificate of shipment (Q. M. C. Form 179). If the records in the office of the Quartermaster General indicate that payment of the bill of lading in question has not been made, papers will be transmitted to the office issuing the bill of lading with request that certificate of shipment be made, and the papers forwarded to the receiving office for completion of certificate to show delivery; the latter office, when this action has been taken, will return papers to the disbursing officer with whom the correspondence originated, and settlement will be made on the certificates of loss of bill of lading and certificates of shipment, in lieu of the original bill of lading. Should the original bill of lading be afterwards located it will be forwarded to the disbursing officer concerned, who will make the proper record and transmit the original bill of lading to the auditor for the War Department for file with the original voucher.

3421. Payment will in no case be made on memoranda bills of lading, shipping orders, or copies, but only on the original, or in case of loss on the certificate as provided by the preceding paragraph.

3422. To insure the prompt delivery of property in the absence of the bill of lading, the consignee may give the carrier a receipt for the property actually delivered, which will state that it is given because the bill of lading has not come to hand. On the recovery of the bill of lading, or where the certificate provided for in paragraph 3420 has been given, a statement will be indorsed on said bill of lading, or certificate, of the fact of the delivery as per said temporary receipt, and the said temporary receipt will be indorsed with reference to the bill of lading, or certificate, sufficient to identify the same, and both papers attached and forwarded with the claim for payment thereon.

3423. Where property of other branches of the Government is turned over to quartermasters for shipment, as shown in paragraph 3676, separate bills of lading will be issued for property of each department and the same procedure taken as in the case of quartermaster shipments, except that no "property received" copy will be made. In addition, the bills of lading must be plainly indorsed to show the department, and where possible, the bureau, by whom the charges are to be paid, as: "Payable by Indian Bureau, Interior Department;" or, "Payable by Coast Guard, Treasury Department," etc.

3424. The bill of lading should show the exact facts. If the delivery was made on October 27, the bill of lading should show that fact with the actual condition as revealed at the time, the exact or full nature of the loss or damage if not then known to be furnished the company thereafter as soon as possible. If for any reason the bill of lading is not delivered to the carrier upon receipt of shipment, a receipt for the goods actually received should be given to the carrier and the bill of lading when delivered should show the date of its delivery as well as the date of delivery of shipment, and any other facts pertinent thereto, so as to furnish a correct statement of the transaction with no fictitious presumptions to be corrected later by outside evidence. (Comp. Apr. 27, 1915.)

3425. A quartermaster, or acting quartermaster, should at all times have a supply of the standard form of Government bill of lading in his possession. If, however, a quartermaster, or acting quartermaster, is without Government bills of lading he may, as an emergency measure only, make a shipment on the regular commercial bill of lading, noting thereon that the shipment is for the Government, taking the same number

of copies, and disposing of them, as prescribed for the Government bill of lading, and advising the receiving quartermaster and also the disbursing officer by whom the transportation account will be settled of his action and the reason therefor in full. The consignee will, on receipt of the property, attach to the commercial bill of lading a consignee's certificate of delivery in the same form as shown on the original Government bill of lading.

3426. DIMENSIONS AND CAPACITIES OF RAILROAD CARS.

PASSENGER CARS.

	Day coach.	Standard sleeper.	Tourist sleeper.
Seating capacity (maximum) at 2 persons to each double seat.....	60 to 70	56 to 64	48 to 64
Seating capacity at 3 persons to every 2 double seats.....	45 to 48	42 to 48	36 to 48
Sleeping capacity (maximum) at 2 persons per berth.....		56 to 64	48 to 64
Sleeping capacity at 3 persons per section.....		42 to 48	36 to 48
Sleeping capacity at 1 person per berth.....		28 to 32	24 to 32
Number of sections.....		14 to 16	12 to 16
Length, in feet.....	65 to 75	65 to 80	65 to 75

BAGGAGE AND FREIGHT CARS.

	Baggage.	Box.	Flat and gondola.	Refrigerator.	Palace stock.	Ordinary stock.
Average freight or baggage, in tons.....	30	30	30	20		25
Average capacity, in cubic feet.....	4,000	2,400		2,000		2,200
Number of animals, horses or mules, accommodated.....		18 to 20			16 to 20	20
Length in feet, inside measurement.....	65 to 75	34 to 40	34 to 40	32 to 36	40 to 45	30 to 40
Width in feet, inside measurement.....		8½	8½	8½	8½	8½
Height in feet, inside measurement.....		6 to 8		6 to 7	7½	7½

3427. In calculating trackage, use the figures in preceding paragraph giving lengths of the different cars, adding thereto 4 feet per car for oversills and couplers and allowing 70 feet for locomotive and tender.

3428. The dimensions before stated cover the ordinary cars usually furnished. Steel coaches, some of which have a length of 70 feet and over and a maximum seating capacity of 56, are in use to a limited extent. Steel flat cars of lengths up to 42 feet and widths to 9 feet are also in limited use. Box cars with steel underframes are, in some instances, as long as 40 feet, and a few special box cars, such as furniture and automobile cars, are from 40 to 50 feet in length.

The automobile car is a box car, but has larger side doors (varying from 7 by 7½ feet to 12 by 8½ feet) to facilitate the loading of automobiles or other vehicles. They vary from 36 to 40 feet in length and have a capacity of 60,000 pounds and 2,400 to 3,000 cubic feet. These cars usually have large end doors also.

The side doors on the older box cars are 8½ feet wide by 6½ feet high, but in the newer cars the size of the doorways have been increased to 6 by 7½ feet.

Some of the Arms palace horse cars are crosswise stalled; others are lengthwise stalled; each kind is provided with water tanks, and with feed mangers for hay and grain. The crosswise stalled car, series 30 to 2,500, is the best; this car is 48 feet long inside, has 18 stalls with room in center aisle for one or two extra animals, and has a small door at either car end through which attendants can enter or get out at any time, the manger serving as a passageway. The lengthwise stalled car is 44 feet long inside, has 18 stalls, and is divided into two compartments with doorway allowing free passage from one compartment to the other. There is also a stall-less Arms car accommodating 24 to 28 horses. No water tanks, feed mangers, nor fixtures of any kind aside from sliding gates for dividing each car into three compartments, are provided in the stall-less cars except that some of the cars have improvised feed racks overhead.

3429. The standard sleeper usually provided has 12 or 14 sections, and in addition a drawing room; the drawing room has one full section, one single lower berth, and a toilet annex. The sleepers having 16 sections are without a drawing room. Another type of standard sleeper is divided into compartments, either 10 or 12, each having one full section and toilet conveniences. The tourist sleeper has either 14 or 16 sections.

3430. The dimensions and cooking capacity of the kitchen tourist car are given in paragraph 3477, and a method for installing an emergency kitchen equipment, when kitchen cars are not available, is described in paragraphs 3481 to 3485.

3431. There are 790 tourist cars and 14 kitchen tourist cars in service in the United States. Of the former about 385 are used for extra travel and could be furnished on short notice for transportation of troops. These cars are held at various stations from which they can be used, or moved into position for prospective service, their location depending altogether upon conditions of travel at the various seasons of the year. When transcontinental colonist movements occur in the spring and fall, about 300 of these cars are operated

to California over the various roads. The localities where tourist cars are usually kept when not in use are as follows:

San Francisco and vicinity.
Chicago and vicinity.
Denver and vicinity.
Texas (Dallas, Fort Worth, and Houston).
St. Louis-Kansas City and vicinity.
Southeastern points (principally Atlanta).
New York-Buffalo and vicinity.
Washington and vicinity.

The kitchen cars are generally available at Chicago, St. Louis, San Francisco, Denver, Houston, Atlanta, and Washington.

The location of the tourist cars is constantly changing with the requirements of travel. Before arranging for any movement of troops sufficient advance notice should be given in which to move cars into position as the assignment above indicated is only approximate, and therefore can not be depended upon with any degree of accuracy.

In addition to the tourist cars there are about 400 emergency standard cars, with average capacity of about 13 sections, which could be temporarily converted into tourist cars to meet any emergency that might arise in case all the regular tourist cars were in use or could not be made available for transportation of troops.

3432. For heavy freight, 25 tons is an average load for a freight car; and for light freight, ordinarily 12 to 15 tons; but of household goods, an average of about 10 tons. Thirteen thousand pounds of timothy hay, as commercially baled, will fill a small freight car (34 by 8 by 8 feet). Thirty tons is a good car load of ordinary merchandise and 40 tons is about the maximum, except for special cars. Freight cars, when making carload shipments, should be loaded to their full capacity, as inscribed upon them.

3433.

Kind of ration.	Gross weight of ration.	Number that can be loaded in each car.	Kind of ration.	Gross weight of ration.	Number that can be loaded in each car.
FORAGE.			FORAGE—continued.		
Oats:	Pounds.		Bran:	Pounds.	
Horse.....	12	3,333	Horse.....	12	2,500
Mule.....	9	4,444	Mule.....	9	3,333
Hay:			SUBSISTENCE.		
Horse.....	14	1,571	Garrison.....	4.9	8,226
Mule.....	14	1,571	Travel.....	4.1	9,818
Barley:			Field.....	3.0	13,426
Horse.....	12	3,333	Reserve.....	2.0	20,142
Mule.....	9	4,444			
Corn:					
Horse.....	12	3,333			
Mule.....	9	4,444			

REPORTS AND STATEMENTS.

3434. Every officer issuing a Government bill of lading, transportation, sleeping-car, or parlor-car request will transmit daily to the officer designated to settle the cost of transportation involved, as shown in paragraph 3437, all memorandum bills of lading, and copies of all transportation, sleeping-car, and parlor-car requests issued during the day, accompanied by a letter of transmittal (Q. M. C. Form 169), showing the serial number of each memorandum bill of lading, transportation, sleeping-car, and parlor-car request transmitted.

3435. If an officer issuing a bill of lading, transportation, sleeping-car, or parlor-car request is in doubt as to the office which should settle the transportation charges thereon, he will send the memorandum bill of lading, or copy of transportation request to the Quartermaster General by letter of transmittal, in which, in addition to the data specified in paragraph 3434, will be given the reason for his action. The office of the Quartermaster General will forward them to the office designated to settle the accounts of the carriers concerned.

3436. Every officer who issues bills of lading or transportation requests will keep a monthly report of such issues (Q. M. C. Form 151). This form must be kept up currently, and with this end in view proper entry will be made upon Form 151 immediately upon issuance of bills of lading or transportation requests. If transportation charges are to be paid by some other department or bureau of the Government, the name of such department or bureau will be entered in the column headed "Remarks." This report must not include bills of lading and transportation requests issued during different months, but a separate report must be made for each and every month. Report of bills of lading and transportation requests issued (Q. M. C. Form 151) will be mailed after the close of each month with money accounts direct to the Quartermaster General.

3437. Transportation accounts will be settled at offices named below for the respective transportation lines given under each office, namely:

(a) *Depot quartermaster, Boston, Mass.—*

Accounts for transportation of headstones for soldiers' graves. (See par. 3438, hereof.)

(b) *Depot quartermaster, Washington, D. C.—*

Atlanta & West Point Railroad.
 Atlantic Coast Line Railroad.
 Baltimore & Ohio Railroad.
 Baltimore & Ohio Southwestern Railroad.
 Baltimore Steam Packet Co.
 Boston & Albany Railroad.
 Boston & Maine Railroad.
 Buffalo, Rochester & Pittsburgh Railway.
 Canadian Pacific Railway.
 Central New England Railway.
 Central of Georgia Railway.
 Central Railroad of New Jersey.
 Central Vermont Railway.
 Charleston & Western Carolina Railway.
 Chesapeake & Ohio Railroad.
 Chesapeake & Ohio Railway of Indiana.
 Chesapeake Steamship Co.
 Clyde Steamship Co.
 Cumberland Valley Railroad.
 Delaware & Hudson Co.
 Delaware, Lackawanna & Western Railroad.
 Erie Railroad.
 Florida East Coast Railway.
 Georgia Railroad.
 Georgia Southern & Florida Railway.
 Grand Trunk Railway System.
 Lehigh & New England Railroad.
 Lehigh Valley Railroad.
 Long Island Railroad.
 Maine Central Railroad.
 Mallory Steamship Co.
 Merchants & Miners Transportation Co.
 Morgan Line Steamers.
 New York Central Railroad.
 New York, New Haven & Hartford Railroad.
 New York, Ontario & Western Railway.

(c) *Depot quartermaster, 115-123 Ontario Street, Chicago, Ill.*

Alabama Great Southern Railway.
 Ann Arbor Railroad.
 Canadian Northern Railway.
 Chicago & Alton Railroad.
 Chicago & Eastern Illinois Railroad.
 Chicago & Northwestern Railway.
 Chicago, Burlington & Quincy Railroad.
 Chicago Great Western Railroad.
 Chicago, Indianapolis & Louisville Railway.
 Chicago, Milwaukee & St. Paul Railway.
 Chicago, Peoria & St. Louis Railway.
 Chicago, Rock Island & Pacific Railway.
 Chicago, St. Paul, Minneapolis & Omaha Railway.
 Cincinnati, Hamilton & Dayton Railway.
 Cincinnati, New Orleans & Texas Pacific Railway.
 Cincinnati Northern Railroad.
 Cleveland, Cincinnati, Chicago & St. Louis Railway.
 Colorado & Southern Railway.
 Duluth, South Shore & Atlantic Railway.
 Grand Rapids & Indiana Railway.
 Great Northern Railway.

New York, Philadelphia & Norfolk Railroad.
 Norfolk Southern Railroad.
 Norfolk & Western Railway.
 Norfolk & Washington Steamboat Co.
 Northern Central Railway.
 Peninsula & Occidental Steamship Co.
 Pennsylvania Co.
 Pennsylvania Railroad.
 Philadelphia, Baltimore & Washington Railroad.
 Philadelphia & Reading Railway.
 Pittsburgh & Lake Erie Railway.
 Pittsburgh, Cincinnati, Chicago & St. Louis Railway.
 Richmond, Fredericksburg & Potomac Railroad.
 Rutland Railroad.
 Seaboard Air Line Railway.
 Southern Railway.
 Washington, Baltimore & Annapolis Electric Railway Co.
 Washington Southern Railway.
 Western Maryland Railway.
 Western Railway of Alabama.
 West Shore Railroad.
 All Atlantic Ocean water transportation.
 All Gulf of Mexico water transportation.
 All other transportation lines not otherwise assigned whose accounting offices are in the States of Connecticut, Delaware, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, South Carolina, Pennsylvania, Rhode Island, Vermont, Virginia, and West Virginia, and the District of Columbia.

Goodrich Transit Co.
 Hocking Valley Railway.
 Illinois Central Railroad.
 Kanawha & Michigan Railway.
 Lake Erie & Western Railroad.
 Louisville & Nashville Railroad.
 Louisville, Henderson & St. Louis Railway.
 Michigan Central Railroad.
 Minneapolis & St. Louis Railroad.
 Minneapolis, St. Paul & Sault Ste. Marie Railway.
 New York, Chicago & St. Louis Railroad.
 Northern Pacific Railway.
 Pere Marquette Railroad.
 Toledo & Ohio Central Railway.
 Union Pacific Railroad.
 Wheeling & Lake Erie Railroad.
 All Great Lakes water transportation.
 All Pullman Co. transportation.
 All other transportation lines not otherwise assigned whose accounting offices are in the States of Illinois, Indiana, Iowa, Kentucky, Michigan, Minnesota, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin, and Wyoming.

(d) Depot quartermaster, St. Louis, Mo.—

Alabama & Vicksburg Railway.
 Atchison, Topeka & Santa Fe Railway
 (lines north, south, and east of Albuquerque and Belen).
 Colorado Midland Railway.
 Denver & Rio Grande Railroad.
 El Paso & Southwestern System.
 Fort Worth & Denver City Railway.
 Galveston, Harrisburg & San Antonio
 Railway.
 Gulf, Colorado & Santa Fe Railway.
 Houston & Texas Central Railroad.
 International & Great Northern Rail-
 road.
 Kansas City, Mexico & Orient Railway.
 Kansas City Southern Railway.
 Leavenworth & Topeka Railway.
 Missouri, Kansas & Texas Railway.
 Missouri Pacific Railway.
 Mobile & Ohio Railroad.
 Morgan's Louisiana & Texas Railroad
 & Steamship Co.
 Nashville, Chattanooga & St. Louis Rail-
 way.

(e) Depot quartermaster, San Francisco, Cal.—

Arizona Eastern Railroad.
 Atchison, Topeka & Santa Fe Railway—
 coast lines (lines west of Albuquerque
 and Belen).
 Corvallis & Eastern Railroad.
 Northwestern Pacific Railroad.
 Oregon Short Line Railroad.
 Oregon-Washington Railroad & Naviga-
 tion Co.
 San Pedro, Los Angeles & Salt Lake
 Railroad.
 Santa Fe, Prescott & Phoenix Railway.
 Southern Pacific Co.—Pacific System
 (lines west of but not including El
 Paso).

Quincy, Omaha & Kansas City Rail-
 road.

St. Joseph & Grand Island Railway.

St. Louis & San Francisco Railroad.

St. Louis, Brownsville and Mexico Rail-
 way.

St. Louis, Iron Mountain & Southern
 Railway.

St. Louis Southwestern Railway.

San Antonio & Aransas Pass Railway.

Southern Kansas Railway of Texas.

Texas & Pacific Railway.

Texas Central Railroad.

Texas Mexican Railway.

Trinity & Brasos Valley Railway.

Wabash Railroad.

All Mississippi & Ohio River water trans-
 portation.

All other transportation lines not other-
 wise assigned whose accounting offices
 are in the States of Alabama, Arkansas,
 Colorado, Kansas, Louisiana, Missis-
 sippi, Missouri, New Mexico, Oklahoma,
 Tennessee, and Texas.

Spokane, Portland & Seattle Railway.

Tonopah & Goldfield Railroad.

Western Pacific Railroad.

All Columbia River water transpor-
 tation.

All Puget Sound water transportation.

All Pacific Ocean water transportation
 either coastwise or trans-Pacific.

All other transportation lines not other-
 wise assigned whose accounting offices
 are in the States of Arizona, California,
 Idaho, Montana, Nevada, Oregon, Utah,
 and Washington and the Territory of
 Alaska.

3438. Accounts payable by the depot quartermaster, Boston, for transportation of headstones for soldiers' graves will be presented by the railroad company to the disbursing quartermaster designated herein for the settlement of its accounts, be properly stated on voucher to be certified by the disbursing quartermaster, the receipt of the proper railroad official obtained, and the account forwarded to the depot quartermaster, Boston, for payment from the headstone appropriation.

3439. The accounts of express companies for shipments consigned to posts or stations, including all independent stations and supply depots, will be settled by the depot quartermasters indicated below over the State in which the post or station is located:

Depot quartermaster, Washington, D. C.—Alabama, Connecticut, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Maryland, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, and District of Columbia.

Depot quartermaster, St. Louis, Mo.—Arkansas, Colorado, Illinois, Indiana, Iowa, Kansas, Louisiana, Michigan, Minnesota, Missouri, Nebraska, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, Wisconsin, and Wyoming.

Depot quartermaster, San Francisco, Cal.—Alaska, Arizona, California, Idaho, Montana, Nevada, Oregon, Utah, and Washington.

TRANSPORTATION OF TROOPS.

3440. Troops may be moved by rail over commercial railways or over military railways. The former condition will obtain in all movements in time of peace and for most concentration movements in time of war. The latter condition will always obtain in the theater of military operations, and may obtain in concentration movements in our own territory. (F. S. R. 386, 1914.)

3441. The movement of troops and their equipment over commercial railways is the function of the Quartermaster Corps, who plan and prepare for the move in conformity with regulations and orders from competent authority. (F. S. R. 388, 1914.)

Orders covering such movements should give an exact return of the command, and transportation will be furnished at the rate of three men to each section in tourist sleepers or three men to each two seats in day coaches. When day coaches are used for journeys of over 24 hours' duration, if practicable, a seat will be provided for each man. (F. S. R. 389, 1914.)

3442. An order for the transportation of troops by rail should designate the shipping quartermaster when there is any doubt whose duty it is to furnish transportation.

In drawing up orders for the movement of troops by rail, the following points should be clearly stated:

- (a) Date, place of entraining, destination, route to be followed.
- (b) Hours of departure of trains, time at which troops should reach the entraining place, route that they should follow.
- (c) Details in regard to feeding of troops and watering and feeding of animals en route.
- (d) Places of assembly near entraining and detraining stations.
- (e) Schedule showing assignment of troops, animals, and vehicles to different trains.

Troops will not occupy railway buildings or use the railway facilities or property without authority from the railway staff officers. (F. S. R. 409, 1914.)

3443. In order to have complete data available at all times for expeditious rail movements, every quartermaster should maintain on file in his office the consist of equipment necessary to move the entire command at his station as a whole as well as the separate units. He should consult his commanding officer in reference to the arrangement of train sections and should complete his files by listing the supplies and equipments to accompany the troops under varying conditions.

3444. Commanding officers will give timely notice to the proper officers of the Quartermaster Corps of all contemplated movements of troops and supplies that proper and sufficient transportation may be in readiness. (A. R. 1107, 1913.)

3445. Two estimates for rail transportation (Q. M. C. Form 469) will ordinarily be required when organizations are moved by rail. The first is a preliminary estimate, giving the shipping quartermaster the data to enable him to order the necessary cars and have them properly placed, and the final one is an exact return of the officers, enlisted men, civilian employees, animals, and vehicles. Separate estimates are necessarily required for each train section. They should give, in each instance, the following data:

- (a) Organizations and headquarters.
- (b) The number of the train section (No. 1 being the first to depart, No. 2 the second, etc.)
- (c) Destination.
- (d) Name of train quartermaster.
- (e) Authority for the movement.
- (f) The number of officers and enlisted men, separately for each arm and corps, and omitting live-stock attendants.
- (g) The number of civilian employees, omitting live-stock attendants.
- (h) The number of live-stock attendants.
- (i) The number of public mules, public horses, and authorized private horses, separately for each.
- (j) The number of wagons, ambulances, guns, caissons, and other vehicles, separately for each.
- (k) The approximate total weight of organization property, household goods, and checkable baggage, separately for each of the three items, should also be shown in the preliminary estimate, but not in the final one, such information being then given in the shipping lists and invoices (pars. 3496 and 3497).

3446. If the command is to take the field, the orders of the commanding officer will state the letter designation of the equipment to be taken, as "Equipment A." (G. O. 85, W. D., 1914, and G. O. 39, W. D., 1915.)

3447. The date of entraining and the approximate hour of departure should be stated in the preliminary estimate in case the order or other instructions, directing the movement of the troops, fail to give that information.

3448. Unless the orders direct otherwise, the local quartermaster will designate the routing and arrange for the necessary equipment.

3449. In interdepartmental journeys where haste is essential, the routing and preliminary arrangements for railroad equipment will usually be made direct by the Quartermaster General. The railroads and department and post quartermasters will be advised of his action. This action will be taken with a view to expediting the supply of equipment, and the local quartermaster will follow the matter to its conclusion and see that the equipment is furnished and placed at the desired point for loading.

3450. If the arrangements for transportation are made by the department quartermaster, that office will, if there is sufficient time available and the number involved large enough to warrant such action, invite bids for the movement, sending a copy of the proposal to each of the initial lines, and also one copy as follows: In the territory north of the State of Virginia and east of the Ohio-Pennsylvania State line to Agent, Trunk Lines, 143 Liberty Street, New York City; the States of Indiana and Ohio and the Lower Peninsula of Michigan to Commissioner, Central Passenger Association, 608 South Dearborn Street, Chicago, Ill.; and in the territory west of Chicago and the Mississippi River to the Chairman, Military Committee, Western Lines, 608 South Dearborn Street, Chicago, Ill.

3451. Upon receipt of bids they will be opened at the specified time and award will be made. The department quartermaster will advise the carrier concerned and prepare the articles of agreement ("Transportation of troops and equipment," Q. M. C. Form 114). These contracts will be executed in triplicate.

One of the numbers will be given to the contractor; the other two will be forwarded to the Quartermaster General, one being for file in that office and one for the Auditor for the War Department. Four exact copies will be made. One will be retained by the contracting officer; one, to which will be attached the affidavit and additional papers indicated by paragraph 568, Army Regulations, 1913, will be forwarded to the returns office of the Interior Department; one will be sent to the commanding officer of the post or station from which the troops are to be transported, and the other will be forwarded to the officer by whom the account of the carrier for the transportation will be settled.

3452. When the time is limited, when no competition is to be had, or the number to be transported is small, bids need not be invited, but the troops will be forwarded by the most available route.

3453. In expedited movements bids need not be invited. Preliminary advice should be furnished the carrier orally, or by telephone or telegraph, but in any event a letter of advice will be furnished the carrier.

The following sample letter covers the general case:

OFFICE OF THE QUARTERMASTER,
Fort, 1916.

From: Quartermaster.

To: (Superintendent or Agent), Railroad Company;

Subject: Transportation.

1. It is requested that the Railroad Company furnish transportation from to via for approximately the following:

- officers,
- enlisted men.
- pounds of freight.
- animals.
- vehicles.

Officers to be furnished one berth each in standard sleeper; the enlisted men to be accommodated three to a section in tourist sleeper.

2. It is estimated that the following equipment will be required:

- Pullman sleepers, sections each.
- tourist sleepers, sections each.
- baggage cars, with end doors.
- kitchen cars.
- box cars, feet long.
- stock cars feet long.
- gondola cars feet long, with drop end.

If tourist sleepers are not readily available, coaches should be substituted on the basis of one man to each double seat, and an endeavor made to secure the tourist sleepers and transfer the men thereto at a convenient place en route. (See * below.)

If end-door baggage cars are not readily available, substitute an equal number of solid-end baggage cars.

If kitchen cars are not readily available, an extra tourist car should be supplied.

If drop-end gondolas are not readily available, solid-end gondolas will not answer, but an equal number of flat cars should be supplied.

3. It is desired to get the troops under way as soon as practicable, and it is therefore requested that delivery of the equipment be expedited. It is estimated that the first train section will be ready to leave about o'clock, 19.., and will be followed as rapidly as possible by the other sections.

4. It is understood that 150 pounds of personal checkable property per capita belonging to officers and men will be carried free.

Sufficient space to be reserved in baggage cars free of charge for subsistence en route. The men to be allowed to take their arms and necessary hand baggage for the journey with them in the passenger cars without charge.

All cars to be of standard quality and in good order and sanitary condition; passenger cars to be properly watered, lighted, and heated; stock cars thoroughly cleaned and bedded with clean earth, and preferred; all equipment to be placed at point of embarkation in time for inspection before movement; freight cars to be placed in readiness at the most convenient points sufficiently in advance of passenger cars to admit of the loading of freight and preparation of bills of lading prior to the embarkation of troops.

5. It is requested that this office be notified promptly as to whether or not your company will furnish the above described transportation.

In case your company can furnish the transportation, information is also desired as to date and hour equipment will arrive and be ready for use. Upon receipt of this information you will be furnished instructions as to placing of cars and make up of trains.

* When the approximate time required for the journey is 24 hours or less, substitute the following:

If tourist sleepers are not readily available, coaches should be substituted on the basis of three men to each two double seats.

† In case of long journeys or when weather is excessively warm, request should be made to have extra cans or barrels of drinking water placed on car platforms.

3454. The local quartermaster will be advised of the routing as early as practicable, and will be furnished a copy of the contract or agreement.

3455. If the local quartermaster is to make all arrangements for the transportation, he will take the action outlined above for the department quartermaster as shown in paragraphs 3450 to 3453.

3456. Attention is invited to the fact that an additional charge is assessed in some cases for freight cars (including stock cars) in excess of 36 feet in length, unless such cars are furnished for the convenience of the carrier. In ordering freight equipment the quartermaster should, therefore, specify the length of cars desired and should not order a 40-foot car when a 36-foot car will answer the purpose.

3457. In paragraphs 3423 to 3423 are tables showing the size and capacity of the various classes of passenger and freight equipment. This table will be found of value in determining the number of cars required for troop movements.

3458. Whenever organizations are moved by rail, with their animals, equipment, and material, it is desirable that complete units be kept together in trains divided into convenient train sections. It is preferable to have trains of moderate size with good speed rather than long trains with low speed. If it is necessary to divide a train, some officers and men will accompany each section. The troops should not be separated from the animals if it can be avoided; but if the animals are shipped in separate sections selected detachments under officers accompany them, and such sections will precede the troops.

3459. For commands of four companies of Infantry, for one field battery, for two troops of Cavalry, or larger movements, it is always better to arrange for special trains made up to include the freight cars carrying the command's freight. This insures the arrival together at destination of the troops and property of the command, but will retard the movement of the troops themselves, as trains carrying freight cars can not make the same rate of speed as those composed wholly of passenger equipment.

Under the most favorable conditions, a single section of a troop train should not consist of more than 20 cars.

The number of engines available, the kind and capacity of cars, the condition of the roadbed especially as to curves, grades, and physical condition, the strength of the command in officers, men, animals, and vehicles, and whether the freight taken is incidental to change of station or is limited to field allowances, are all determining factors in ascertaining the size of train sections.

Under ordinary conditions a section of a railway train will carry the following organizations at war strength: 1 battalion of Infantry, or 2 troops of Cavalry or 1 battery of Artillery, or 1 company of engineers with bridge train.

3460. As far as practicable the breaking of military units should be avoided, but as the size of the trains will be left to a great extent to the railroad officials, it will not always be possible to prevent it, and in case units are to be broken, it is essential that the commanding officers know in advance how their troops are to be carried, in order that arrangements can be made for provisioning and caring for the troops in each section.

3461. In furnishing the consist of trains and sections thereof the fullest possible information should be furnished the railroad authorities in order to avoid unnecessary shifting of cars or reversing of their relative positions after the cars have been delivered for loading.

3462. If there is any delay, either in the furnishing of the equipment or in its placing at the proper point for loading, the quartermaster should at once wire the general manager of the railroad, stating the facts and asking that action be taken by him to expedite the movement. The address of this official can be secured from the Official Railway Guide or the railroad agent.

3463. The freight and baggage equipment should be called for in ample time in advance to permit of a thorough inspection, careful and methodical loading without hurry or confusion, and to allow time for assembling the fatigue details between the conclusion of the loading of freight and baggage and the time fixed for the entraining of the troops. As a rule, the railroads will have little difficulty in furnishing the freight and baggage equipment in advance of the passenger equipment, though when the command is small or there is only a little amount of freight and baggage it will be found simpler to set in the entire equipment at one time. Where there are several trains to be moved, however, this is undesirable, as they occupy too much trackage, and if made up entire, the freight and baggage cars are likely to be inconveniently placed for loading. In such cases the freight, baggage, and stock cars should be set in in advance and conveniently placed for loading.

3464. A quartermaster supplying transportation for troops will furnish the commanding officer of each train section thereof a copy of the contract, if any, for the transportation of the command. If no written contract is made, he will furnish a copy of the letter confirming the agreement with the railroad company undertaking to transport the troops, as shown in paragraph 3453.

3465. The quartermaster or acting quartermaster of each train or section thereof will be furnished at once a copy of Q. M. C Form 471—Memorandum concerning the movement of troops. This form shows the information that should be furnished to the shipping quartermaster; instructions as to invoices, marking, and loading; certificates to be furnished and other information relative to the movement. The information called for therein should be furnished to the shipping quartermaster promptly, and the circular retained by each quartermaster of the train or section for his information and guidance, as it contains much of the information shown herein applicable to other than the shipping quartermaster.

3466. The local quartermaster should keep complete data covering each movement of troops, such as hour cars were ordered; hour cars were placed ready for loading; condition of cars upon inspection; hour loading was completed; hour each train section was made up ready to move; hour of departure and number and kinds of cars in each section; cause of delay, if any; and any other circumstances affecting the movement so that any question coming up in connection with the preparation for departure can be readily explained.

3467. Tourist sleeping cars will be provided for troops on the basis of three men to a section when the journey involves spending a night on the train; but when the number of troops is too small to justify the hiring of tourist sleepers, tourist sleeping-car accommodations on the same basis, if available, may be furnished. (Note: Provided the movement is made on a regular train carrying such cars.) When the number of officers traveling with troops is too small to justify the hire by the Quartermaster Corps of a standard sleeping car for their accommodation, they will be furnished with such part of a tourist sleeping car, or other suitable sleeping car, properly curtained off for their accommodation as the Quartermaster Corps may provide for their use during the journey, one lower berth to be furnished to each officer, if practicable. (A. R. 1123, 1913.)

Special sleeping or parlor cars will not be chartered when the expense exceeds the cost of the berths or seats authorized to be furnished. (A. R. 1132, 1913.)

3468. The provisions of these clauses of paragraphs 1126 and 1133, Army Regulations, 1913, are often misconstrued. All railroads require the equivalent of a certain fixed number of fares if a special car is furnished, and the term "special car" includes either a standard or tourist sleeper if used exclusively by a party. This minimum varies from 18 to 25 fares, and quartermasters should not therefore arrange for the hiring of tourist or standard sleepers for parties of less than 25, unless the carrier specifically agrees to charge only for the number actually in the party, without regard to any requirement as to a minimum number of fares. This rule does not apply in movements of more than 25, provided the number of persons transported averages 25 to the car, for example: If a party of 60 is traveling, and two cars are used, there is no objection to placing 30 in one car and 40 in the other car.

3469. If a movement consists of only one or two troops, or companies, the number of officers would be too small to justify the hire of a standard sleeper and the regulations are explicit in stating that a lower berth in tourist sleeper only will be furnished each officer under such circumstances. If an officer desires an entire section, he must pay for the difference from personal funds, as no payment will be authorized for an unoccupied upper berth of a section, even though the lower berth of this section is occupied by an officer.

3470. Under the provisions of paragraph 1126, Army Regulations, 1913, an officer traveling with troops is entitled to and should be furnished with standard sleeping-car accommodations, when standard sleeping-car accommodations are available and can be used by him in connection with his orders directing him to travel with troops, the troops in such cases being accommodated in a tourist car attached to a regular train to which is also attached a standard sleeping car for the accommodation of the general public. (80346, Q. M. G. O., Mar. 18, 1911.)

In movements of a battalion, squadron, or larger unit, standard sleepers will be furnished for the officers on the basis of one berth for each officer, a lower if practicable, otherwise an upper. Drawing rooms and compartments must not be used unless the excess cost is paid from personal funds.

3471. In all cases where tourist cars are used for troops, berths will be provided for the men on the basis, of 3 men to a section, the men in excess of this multiple being given an upper berth each.

For example: If 2 officers and 65 enlisted men are traveling, the officers should be given a lower berth each, and the men should be given 21 sections plus 2 upper berths, and the request should call for 23 upper berths and 23 lower berths.

3472. The number of berths authorized by regulations only can be paid for from public funds. If an excess number of berths are called for and furnished on a request the cost of such excess will be charged against the officer issuing the request. If an excess number of berths, not called for by the request, or tickets, are used in transit, the officer in charge of the train will be called upon for a remittance to cover the cost of the unauthorized berths.

3473. An officer, traveling with troops, who incurs expense for authorized sleeping or parlor-car accommodations when it is impracticable to obtain a request therefor, will be reimbursed by the Quartermaster Corps, upon application supported by a receipt for the amount paid by him and a copy of the orders under which the journey was performed. (A. R. 1134, 1913.)

3474. In movements by rail kitchen cars are provided, if practicable; otherwise, baggage cars are fitted up by the troops or arrangements are made for procuring meals, or at least liquid coffee, at stations en route.

3475. Careful attention is paid to the messing of the men, whether in kitchen cars or in the coaches where the men ride. A mess officer supervises the preparation and serving of the meals and requires the men to keep their mess kits scrupulously clean. (F. S. R. 397, 1914.)

3476. The different equipments used for the preparation of food for recruits and organizations in movements by rail:

- | | |
|--|---|
| (a) The kitchen tourist car, furnished by the Pullman Co. | } Furnished by the Quartermaster Corps. |
| (b) The regular kitchen car equipment..... | |
| (c) The emergency kitchen car equipment (field range No. 1)..... | |
| (d) The portable gas cooker..... | |

NOTE.—The detachment mess car is no longer furnished.

3477. The Pullman Co. has in service certain cars that are known as kitchen tourist cars. These are 16 section tourist cars with 2 sections removed, in which the company has installed a range and cooking equipment. With the cook and cook's helper provided by the Pullman Co., who are familiar with the use of the cooking appliances and the storage of food supplies, 1 of these cars is capable of preparing meals for as many as 200 men, and with an additional cook for as many as 300 men. The 14 sections remaining in the car can be used the same as any other tourist car and will, therefore, accommodate 48 men on the basis of 3 men to a section.

3478. In the movement by rail of recruits or organizations, when special train service is provided and the time required for the journey will exceed 48 hours (with troop trains this will usually mean a journey of about 800 miles), and the number of men to be transported is 30 or more, kitchen tourist cars will be provided for the journey, whenever practicable, at the rate of 1 for each 200 men or fraction thereof, and arrangements made with carriers to furnish a sufficient number of tables for each troop car. The kitchens will be completely equipped by the contractor for the preparation of meals, and a sufficient number of deep enameled plates to properly serve the troops will be provided as a part of the kitchen equipment.

The contractor will also provide a cook and a cook's helper for each kitchen, and will be reimbursed for the wages of these men from the time of their departure from their home stations to the time of their return thereto. When sufficient cars are not obtainable to provide 1 car for each 200 men, 1 additional cook may be allowed when more than 200 men are traveling.

The contractor will also provide the ice necessary for the preservation of stores en route and fuel for the range, and will submit bills therefor for payment.

A mess officer designated by the commanding officer will report to the commanding officer any loss of, or damage to, any portion of the kitchen equipment and the names of the persons or organizations responsible for such loss or damage, in order that the money value may be collected at once from company funds or other source and charged against such persons or organizations.

When it is impracticable to send an officer with the troops, the noncommissioned officer in charge will perform the duties herein prescribed for the mess officer. (G. O. 218, W. D., 1903.)

3479. When kitchen tourist cars are used, a certificate (Q. M. C. Form 157) will be prepared by the quartermaster who furnishes the transportation. This certificate is in two parts, the upper certifying that the kitchen tourist car, with the necessary attendants, has been furnished, and the lower a certificate as to the ice and coal used in transit. The upper part of this certificate will be filled in and signed by the quartermaster who furnishes the transportation, and will be turned over by him or by the commanding officer of the troops to the representative of the Pullman Co. when the troops embark. On arrival at destination, or point where the troops detrain from the kitchen car, the Pullman Co. representative will have the lower certificate filled in and signed by the officer or noncommissioned officer in charge of the troops. This certificate will be retained by the Pullman representative and afterwards attached to their bill for the service.

3490. The number of kitchen tourist cars is limited, there being only 14 of these cars in service in the United States. When a long journey is involved and kitchen tourist cars can not be procured, or where such cars are not authorized, sufficient space will be provided in a baggage or other car for use by the command as a kitchen, and the quartermaster will arrange with the carrier to furnish a sufficient number of tables for each troop car. In the baggage or other car furnished will be installed the regular kitchen car equipment or a field range No. 1.

3481. When not in use kitchen car equipments will be stored in depots designated by the Quartermaster General, from which they will be obtained for organizations requiring them by requisition submitted to the department quartermaster. The mess officer designated by the commanding officer will give a memorandum receipt for the equipment. The issuing officer will invoice the articles to the depot quartermaster nearest the point at which the troops will detrain, forwarding with the invoices one copy of "Certificate of supplies transferred" (Q. M. C. Form 232). The mess officer will install the equipment in the kitchen car, supervise its use en route, and ship at the end of the rail journey to the officer to whom it is invoiced. In case of loss or damage to any portion of the equipment, the money value will be charged to the person or organization responsible for such loss or damage.

3482. The following instructions are given for installing and dismantling field range No. 1 in a baggage car as a part of an emergency kitchen equipment when kitchen cars are not available:

For range and boiling plate.—(1) Construct a box 6 feet 8 inches long by 24½ inches wide and about 17 inches deep, inside measurements, using 1½ or 2 inch material if available. Line the sides, ends, and top edge of box with galvanized iron or zinc. Place box in car running lengthwise on one side of car about 2 feet from the side. Fill box with dirt up to about 2 inches of the top. Place a brick flush with top of dirt

at each of the four corners where the range will set. Place range in box, front and oven end close up against end of box, and deep enough in box so that when oven door is opened it will lay flat on edge of box. Place boiling plate in box the end resting on top of angle iron on rear of range. Place a brick under each front corner of boiling plate flush with top of dirt. The Alamo attachment is not used when range No. 1 is installed in the above manner.

(2) Fasten range and boiling plate firmly to box by means of strap iron, or two or three strands of telegraph or telephone wire, at points shown on figures 1 and 1a. Fill space between range, boiling plate, and side of box with soft mud to prevent heat from escaping. Three and even four field ranges may be installed in a car.

(3) Remove one of the top ventilating windows from car; tack tent guards, furnished with each range, over the opening—one on the outside of the car and one on the inside. Carry stovepipe up and out through the opening. End of pipe should extend about 6 inches outside of the ventilator opening. Elbow should be placed on end of pipe facing up and wired firmly to car. Wire stovepipe firmly to both sides of car.

(4) Box can be held firmly in position on floor of car by nailing 2 by 4 inch strips around sides and ends of box. This is important and must not be neglected.

(5) The following additional equipment to that supplied with each range is necessary: Two galvanised-iron water cans, 2 galvanised iron buckets, 1 stovepipe elbow, 100 feet wire.

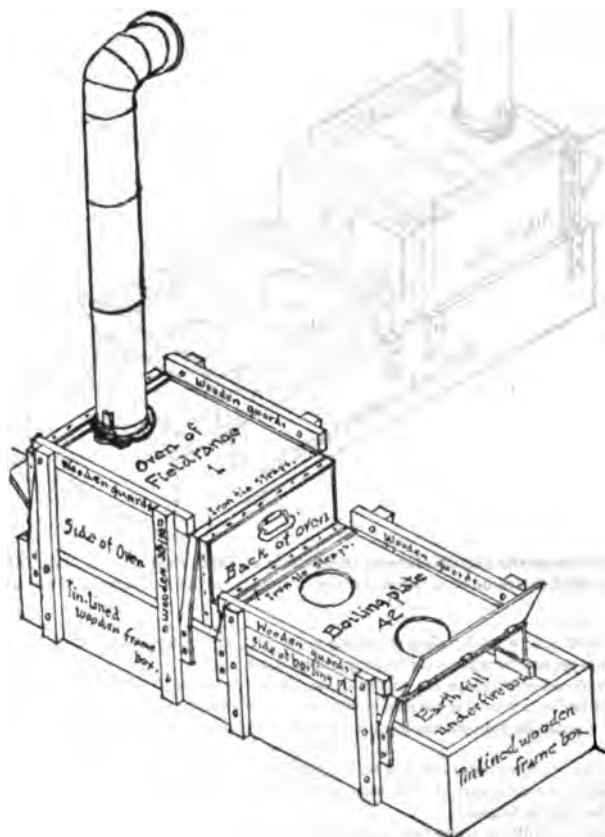


FIG. 1.—Isometric sketch, showing installation of Army field range 1, with boiling plate 42, back to back, in frame box, on car, for use in transit, without Alamo attachments.

(6) Water cans should be filled on every possible occasion where stops are made.

(7) If the equipment is to be set up in a freight car, a hole would have to be cut in the top of car for the stovepipe, using tent guards, as explained in paragraph (3), to cover the opening.

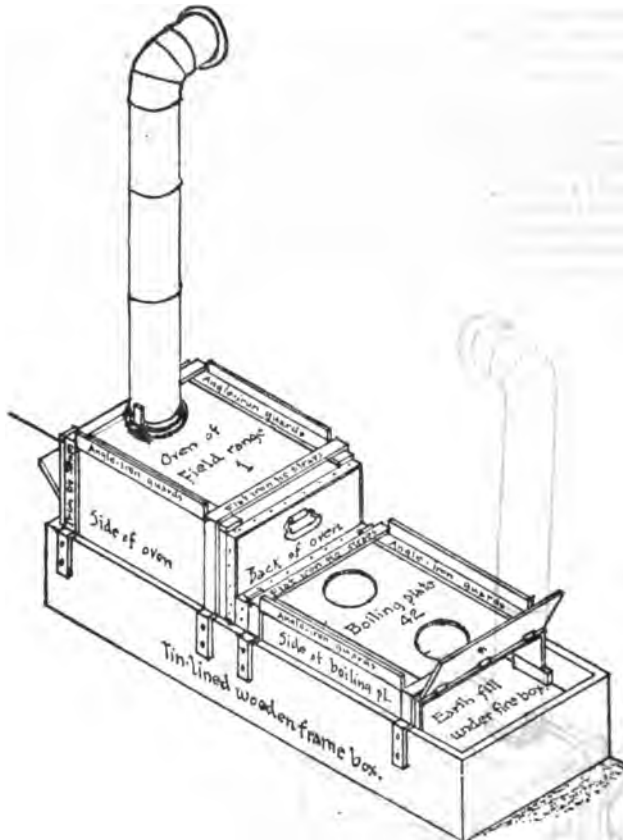


FIG. 1a.—Alternative isometric sketch, showing installation of Army field range 1, with boiling plate 42, back to back, in frame box, on car, for use in transit, without Alamo attachments.

(Bull. 25, W. D., 1916.)

A freight car should not be used unless *absolutely* necessary, as the Government will be compelled to pay for the repairs necessary to replace car in proper condition.

3483. When small bodies of troops are traveling, or when it is impracticable to furnish kitchen cars or field ranges for large bodies, a portable gas cooker will be supplied when possible. This cooker may be used in any car equipped with the Pintsch gas-lighting system, and has a capacity for providing hot coffee and hot food for 48 men.

A sufficient number of these cookers should be kept in stock at recruit depots to take care of movements of recruits where kitchen tourist cars are not authorized or are not available.

The cooker can be used as follows:

1. When traveling by Pullman tourist or standard sleeping cars.
2. When traveling in ordinary day coaches.
3. When troops accompany horse trains, one baggage car lighted with Pintsch gas should be supplied each section. A small space can be reserved to set up the cooker, which insures hot coffee and meals for the attendants and guards. The remainder of the car can be utilized for baggage, equipments, and supplies needed en route.
4. For use in cars composing hospital or Red Cross trains, to heat water and prepare soups, broths, and other special diet.

One cooker is supplied each Pullman tourist or standard sleeping car or day coach composing the train and one cooker to each section of horse trains.

3484. In setting up the gas cooker, the work should be supervised by a commissioned officer. If none is present, then by the noncommissioned officer in charge.

1. Unlock trunk, take out tray, remove covers, and take out bucket, boilers, and burner and stand.
2. Set burner and stand in men's wash room or other suitable place and connect same with the nearest four-tip burner, as follows: Remove glass bowl and turn over to porter. Unscrew four-flame cluster, being careful not to unscrew the cluster stem. Screw short piece of gas tubing to cluster stem, where four-cluster flame was removed by the coupling at one end of tubing. Then attach long piece of tubing to short piece and connect with the burner of the cooker. After the meal has been prepared, disconnect long piece of tubing and allow short end to remain attached to cluster stem. When it is desired to operate the cooker, connect long piece of tubing to short piece.

If it is not practicable to make connections with a four-flame cluster, connect burner of cooker with a one-burner bracket lamp, as follows: With pliers remove gas tip, and loosen governing screw so as to insure a free flow of gas. If the governing screw sticks, tap lightly with the handle of the screw driver until it can be easily removed. Do not entirely unscrew the governing screw. Slip rubber end of tubing over pillar and connect other end to the burner of the cooker.

3. The connections having been made, turn on the gas at the lamp and burner of the cooker and light with a wax taper. The greatest heat is obtained by having a strong blue flame.

4. The burner being lighted, set on the largest copper boiler if it is desired to make coffee. The boiler should be filled about two-thirds full, additional water being added when coffee has come to a boil. After coffee has been made, remove and set boiler on one of the asbestos mats to prevent damage to the floor of the car. The second boiler is then set on the burner with such food as may be desired to cook. Water must be added to prevent burning of food and melting the boilers. Stirring is also necessary when preparing certain foods. It requires about one hour and twenty minutes to prepare coffee and cook one hot dish for 48 men. After the meal is prepared, set the galvanized-iron boiler with handles on the burner with water for washing the mess kits and utensils.

5. Caution:

- (1) Do not put boilers on without water in them.
- (2) Always add a little water, about 1 quart to every 10 pounds of food, to prevent burning.
- (3) Remove the coffee and hot water from the copper vessels as soon as practicable to preserve the timing on inside.
- (4) Look at gas flame occasionally to see that it has not blown out.
- (5) To reduce gas consumption and save time, get hot water for washing dishes from locomotive.
- (6) Never light the gas with boiler set on heater.
- (7) If the roadbed is rough and there is considerable motion to the train, secure the stand and burner by the two leather straps furnished with the cooker. To prevent the splashing of water when coffee is being made or water heated, place round sloop board in the boilers so as to counteract the motion of the car.
- (8) In case of leaks in the gas tubing, out at leak with sharp knife and connect the two pieces of tubing with a coupler, wrapping ends of tubing with wire.
- (9) Handle the equipment intelligently and carefully.

Never pack any article unless clean and dry. When returned to a depot or post, the equipment should be completely overhauled, cleaned, and tested.

3485. Portable gas cookers that are sent with recruits from recruit depots should be returned to the recruit depots as baggage in all cases where practicable.

They will be checked back to the recruit depots on the return transportation of the noncommissioned officers in all cases where the carriers will accept them as baggage without assessing excess baggage charges, and in all such cases where they are to be returned to Jefferson Barracks, Mo., transportation of the non-commissioned officers should read through to Jefferson Barracks, with the St. Louis, Iron Mountain & Southern Railway Co. as the final carrier.

If the carriers refuse to accept the portable gas cookers as baggage without assessing excess baggage charges, the cookers will be turned over to the quartermaster for shipment back to the recruit depot by ordinary freight on Government bill of lading. The provisions of paragraph 3483 will govern in the issuance and return of these portable gas cookers. (G. O. 11, W. D., 1915.)

3486. Each troop car will have a sufficient number of kettles or boilers and clean dish towels to enable the men to wash their individual mess kits. Company commanders are responsible for the providing of these articles and for the details of their use.

3487. Empty boxes, crates, and barrels kept on hand for rail movements of troops should be equitably and promptly distributed, and lumber, nails, and packing materials procured and services engaged, within the limits of regulations, to facilitate the preparation of property for shipment. Owing to the limited time within which troops usually prepare for departure by rail, the work of packing, crating, and marking property is necessarily done by the troops themselves, but the quartermaster has his share of it to do. The duties of a shipping quartermaster, before the departure of the troops, are so multitudinous that he must proceed along the lines of a well-thought-out scheme.

3488. When the number of trains or sections is determined, the commanding officer will be advised by the quartermaster where the freight and passenger equipment for each section will be placed and the time when the equipment will be in position for loading.

As soon as freight cars are placed the quartermaster will mark the cars, in chalk, with the letters of the organization to which they are assigned. Passenger cars will not be marked until after train sections are made up.

3489. The quartermaster who provides the transportation, or a duly authorized representative, will be present at the embarkation of the troops, and will see that the accommodations contracted for have been provided. A similar course will be pursued, where practicable, at places where changes of route or important connections are to be made. If delay is necessary in either case in order to complete the arrangements for transportation, the commanding officer of the troops will be duly notified. (A. R. 1114, 1913.)

In accordance with the above paragraph of regulations, the quartermaster furnishing the transportation, if practicable, and if not his agent, should be present at the loading of freight and troops. He should examine the train and its equipment, and see that the railroad company has complied fully with its agreement. His presence is necessary also to adjust matters in case of controversy between the agents of the railroad and the commanding officer of the troops.

3490. The quartermaster will detail a competent enlisted man or employee to act as a yardmaster, to watch progress of loading, keep track of location of cars, make lists of cars in each train section, and to keep the shipping quartermaster generally informed as to progress of loading, so that he can take prompt steps to prevent any undue delay, and give prompt and timely orders to railroad company for other equipment needed.

3491. The quartermaster will instruct the wagon master when and where to send the wagons to haul the freight; to see that such wagons are not kept unnecessarily idle; to expedite the loading of animals and vehicles by hauling the freight, whenever practicable, and particularly just before loading of a train section is completed, with teams and wagons that are to remain behind; and to be present and assist in loading wagon transportation on the cars.

3492. The general rule for loading property is to put in first such articles as will not be immediately needed on arrival at destination.

The following order should be generally observed in loading:

1. Company property, equipment, and supplies not needed in transit (in box cars, loaded and sealed by railroad employees prior to departure of train):

Company property.

Property of officers and men. (Household goods must not be loaded in same car with other property.)

Ammunition.

Rations.

Sanitary stores.

Tentage.

Cooking utensils.

2. Transportation (on flat cars):

Guns and artillery carriages.

Pontons.

Wagons, etc.

Ambulances.

3. Forage (in box cars).

4. Checkable baggage, rations for use en route, and arms (in baggage and kitchen cars, under guard).

5. Animals (in stock cars).

6. Men (in coaches or sleepers).

By this arrangement the articles needed first will be unloaded first. The cars should be allotted, marked, and loaded as prescribed in paragraphs 3494 to 3507. If the organization is to be shipped in two or more sections, see that the proper baggage cars accompany each section, so that when an organization arrives in camp its baggage will be with it. At least two men should be in each unsealed car containing baggage or rations.

3493. The shipping quartermaster should request the commanding officer of the troops to be moved to designate a battalion (or squadron) quartermaster or other officer to superintend the loading of each train section and collect the lists of property put in each car. From this officer the shipping quartermaster receives the list of contents of each car, as stated in paragraph 3499. Should it be known beforehand what the contents of a car will be, the shipping quartermaster should obtain in advance from the organization quartermaster the list and weight of the property to be shipped.

3494. The officer designated to superintend the loading of each train section should keep a list showing the initials, number, and contents of the cars loaded under his supervision; should see that there is no unnecessary delay in placing the freight in the cars; that the cars are fully loaded; and that the work is properly done. He should also see that household goods are loaded in separate cars (provided there is a sufficient quantity to make one or more carloads), and that all checkable baggage (the 150 pounds per passenger each carried free) is likewise in separate cars provided for the purpose. As far as practicable the property of each organization should be kept by itself, and the property should be placed in cars in the order indicated in paragraph 3492. He should see that cars are, as far as practicable, loaded to their full capacity, as the railroad tariffs provide a minimum weight (usually 30,000 pounds) for each car used, and the charge for this weight is assessed even though the car may contain only 18,000 or 20,000 or a less number of pounds.

In case the loading is temporarily stopped, he should see that the freight cars are securely locked or placed under suitable guard. Upon the completion of loading he should likewise see that the freight cars are securely locked, or kept under suitable guard, until sealed by the railroad authorities. (F. S. R. 303, 1914.)

3495. At the proper time loading is begun and is carried on by the troops, pursuant to the orders of the commander. Heavy property may be loaded by details before the arrival of the troops.

Where the organization takes its property with it on the same train or other conveyance, the property is only constructively turned over to the shipping quartermaster. The organization commander, or organization quartermaster, supervises and checks the loading of it upon the cars; also supervises and checks the property from the cars at destination. The shipping quartermaster makes up the transportation requests and bills of lading from the data furnished to him on the shipping lists, or shipping invoices, and the list of personnel.

3496. The kind and weight of all property loaded in each car must be shown. To accomplish this, when organizations take their property with them, the commanding officer should assign a competent noncommissioned officer or enlisted man to each car, with instructions to make a list of boxes, barrels, crates, bundles, etc., and the weight of each. Separate lists of property should be made for each organization, and the number of the car and the initial of the line to which it belongs must be shown on each list. The property is thus checked into the cars, and in the same manner it should be checked from them at destination, in each case the organization commander exercising such supervision as to insure that the checking is properly done.

3497. The lists showing the contents of each car are necessary in the preparation of the bill of lading, and the latter must be made out and in the hands of the train quartermaster before departure of the train. Every effort should be made to expedite this information and to furnish it to the shipping quartermaster as soon as possible and, in any event, before loading is completed. If time admits, the organization quartermaster should consolidate the lists and make up a shipping invoice in duplicate on Q. M. C. Form 201 for each train section. The shipping invoice should contain lists of property of each organization, separately stated, the total weight of the property, the number of vehicles and the number of animals, and must show the number and initials of the car into which the property of each organization and that of the officers has been loaded. The list or shipping invoice should be complete in every detail, so that the shipping quartermaster can make up his bill of lading without delay. The organization commander or organization supply officer must also submit a list giving the names of owners of authorized private horses, the number owned by each, and also the number of horses in excess of the authorized number, if any.

3498. The following system will greatly simplify the making up of the shipping invoices by the officer and the bill of lading by the quartermaster. Do not begin to number containers until everything is packed. Then put all the boxes in one place, all barrels in another, and pursue the same practice with other parcels, and number. All containers of the same kind will then have consecutive numbers. Then make up shipping invoices in the following manner:

Nos. 1 to 60—60 boxes company property.	Wt. cu. ft.	
61 to 75—15 crates company property.	Wt. cu. ft.	
76 to 80—5 bundles clothing, etc., company property, etc.	Wt. cu. ft.	

If shipping invoices are made up in this way, it makes much less work for all concerned. The number of cubic feet is necessary only for overseas shipments.

Lockers are classed as *checkable baggage* and are carried *free*. They must be loaded in baggage car or in box car assigned as baggage cars. Baggage should not be loaded in cars with other freight. Checkable baggage not exceeding 150 pounds per passenger is carried free by the railroads, and therefore the weight should not be included with weight of other baggage nor listed on bill of lading.

3499. The supply officer of the entire command should submit a list to the shipping quartermaster on Q. M. C. Form 469, giving the following information for each section:

1. Number of officers (including medical officers).
2. Number of enlisted men (including Hospital Corps and Quartermaster Corps men).
3. Number of civilians traveling on Government transportation.
4. Number of public animals.
5. Number of private horses, with names of owners and number owned by each.
6. Number of stock attendants.

The number of attendants for animals is placed on the bill of lading and, therefore, should not be included in the number called for on the transportation request. If this is not carefully looked after, the Government will be paying double fare for these attendants.

3500. The impediments, baggage, and rations should be so loaded that no difficulty will be had in unloading and separating them and distributing them to the proper owners. The same noncommissioned officers who superintend the loading should be assigned the same duty in unloading. All such property, except the light hand baggage of officers and blanket rolls of enlisted men, should be placed in the cars prior to entraining the troops, leaving nothing to go into the passenger coaches and sleepers except that which will be carried on the backs of the men and in the hand, so that as the troops are detrained, the coaches will be left entirely free from any form of impediments, and can at once be taken away by the railroad company. The property and baggage of each company will be stored separately as far as possible. Every article of baggage and property should be plainly marked or labeled. It is not practicable to furnish checks for this class of property. The travel rations for the journey, unless distributed to the troops, should be placed in an open-end baggage or freight car, next to the leading coach.

3501. In event that the destination of the troops is not known, and in case it is not known whether or not there will be a quartermaster at destination, the original bill of lading and the property received

copy should be turned over to the train quartermaster. In other cases the property received copy of the bill of lading should be turned over to the train quartermaster and turned over by him to the consignee, or retained if the property is checked out by him and receipted for to the last carrier.

3502. The most suitable car for loading vehicles, shipped on their own wheels, of all kinds (except motor vehicles), including Artillery, Engineer and Signal Corps organizations, is the 36-foot drop-end gondola (coal) car. Where there are a large number of vehicles to load, the entire number of cars necessary can be placed at one time, coupled together, a ramp placed at the end of the string of cars and the vehicles run on the end car and pushed to the other end of the line of cars until all are loaded. After the loading is completed, 2 by 4 inch scantlings should be spiked to the floor, outside of the wheels, to prevent lateral movements. Chocks at least 3 inches high and of sufficient width, or suitable blocks, should be spiked in place in front and in the rear of the wheels to prevent longitudinal movements. Five-inch spikes, or 40-penny nails, should be used for the nailing. The drop ends should be raised and secured. If drop-end gondolas can not be secured, the solid-end gondola will not answer the purpose, but an equal number of 36-foot flat cars should be substituted in lieu of the drop-end gondolas. These should be loaded as outlined above and, after the loading is completed, should be chocked and blocked as above described.

When flat cars are used the wagons should be secured by means of their lash ropes, to the car and to each other. Gunny sacks, or other suitable padding, should be used to protect the lash rope wherever it passes over angular, or other rough places. A further precaution may be taken to prevent shifting by using gunny sacks, doubling them twice, and passing over the felloe next the floor and spiking down on each side.

3503. Field Artillery is loaded by the organizations themselves, the 36-foot gondola or flat car being used. Six of such cars are required for the transportation of the carriages of a battery on a war footing and five for a battery on a peace footing.

Four cars carry a gun section complete and one extra caisson with its limber.

Two cars carry two caissons and limbers, and either the store wagon or battery wagon with its limber.

If there are but eight caissons only five cars are required, the fifth car carrying only the store and battery wagons with their limbers.

If cars of from 38 to 42 feet in length are used an extra carriage with its limber may be loaded on each car carrying a gun section.

Field wagons and reel carts should be placed end to end, three to a car, wheels chocked, the poles of wagons being detached, if necessary, and reel carts unlimbered.

3504. Engineer and Signal Corps organizations will also be loaded on cars by the organizations themselves, gondola or flat cars being used for the vehicles.

To transport the bridge equipment of engineer organizations by rail will require the following number of cars:

A division of heavy equipment: Ten 40-foot cars, or thirteen 36-foot cars, or five 40-foot and five 36-foot cars.

A division of light equipment: Seven 40-foot cars, or ten 36-foot cars.

Where mixed lengths of cars are furnished the number of cars required may be determined from the table below showing what each car will accommodate:

HEAVY EQUIPAGE

40-foot cars.	36-foot cars.
One pontoon wagon and one chess wagon, or	One pontoon wagon, or
One pontoon wagon and one tool wagon, or	One trestle wagon, or
One trestle wagon and one chess wagon, or	Two chess wagons, or
Two chess wagons, or	Two tool wagons, or
Two tool wagons, or	One chess wagon and one tool wagon.
One chess wagon and one tool wagon.	

LIGHT EQUIPAGE.

One tool wagon and one trestle wagon, or	One tool wagon and one chess wagon, or
One pontoon wagon and one chess wagon, or	One trestle wagon, or
Two pontoon wagons, or	One pontoon wagon, or
One trestle wagon.	One chess wagon.

3505. The harness is carried in a box car. When sacks are available, the harness of each pair is sacked, plainly marked, and stored in the box car. If sacks are not available, the wagon cover may be used to wrap the harness pertaining to a single wagon. Tongues, spare reaches and double-trees should be placed in wagon bed. The wagon whip, mule blankets, and small accessories that can not be locked in the tool jockey boxes, should be loaded into the harness car. For long journeys an extra boxcar may be required for forage.

3506. For motor vehicles, automobiles cars should be provided if possible, but whenever impracticable to obtain them motor vehicles may be loaded on flat cars or coal cars from which one end has been removed. The best type of automobile car is similar to a furniture car with a large door at each end. Others are provided with an extra wide door at side. When not loaded in box cars they will be securely fastened to prevent shifting of position and be properly protected by paulins. All loose and detachable articles must be placed in strong boxes and securely attached to vehicle or floor of car. Water tanks on vehicles

operated by gasoline or naphtha will be emptied when shipments are made during freezing weather. Gasoline tanks will be emptied, and batteries of electrically propelled vehicles discharged, before shipment.

3507. Except in hot weather, pack as many animals in the car as you can, as they will ride better than if loosely packed. If an animal happens to fall down in the car it will be almost impossible for it to get up and the probabilities are it will be trampled to death. For this reason load sick or injured animals in car by themselves, and build separate stalls for each animal, if practicable, unless palace cars are furnished.

Before loading, examine cars carefully to see that the floor boards are not rotten or broken, that the sides are secure, and that there are no projecting nails or splinters. The car should be clean and the floor covered with sand or sawdust. The man in charge should be provided with a standard lantern, bucket, and a hatchet. Where the boards on sides of car are not close together an animal is liable to get his hoof between the boards, and when other means fail to disengage it a hatchet is useful in cutting away a part of the board. Where cars contain hayracks and water troughs, see that they are in good condition.

"Animals can be conveniently loaded through chutes of stock yards, or from freight platforms level with the car floors. In other cases portable or improvised ramps will have to be used. The loading should proceed without noise or confusion, the animals being led quietly to the car door and turned over to the four men, two for each end, who do the loading. * * * Gentle animals should be placed opposite the doors, and are therefore loaded last." (F. S. R. 399, 1914.)

The ordinary method of loading animals is to use the railroad platform, or the loading ramp found at railroad stations, or, if necessary, make a ramp, well supported and with strong sides. In the field much time and labor may be saved by carrying material for ramps ready prepared on the flat cars with the wagons. Lead the animals by halters and straps up the ramp in single file and into the car, and take off the halter straps. The first animal should be led to one end of the car and the second to the other end, leaving the center of the car for the last animals loaded. Arrange the animals so that the alternate ones shall face in the same direction.

Teams of mules should be loaded and should stand in the cars as they are driven together in the team. Mules should be tagged with numbers, so as to be quickly identified. Horses used to service together should be loaded together into the cars. If necessary for identification, they should be tagged.

Do the loading quietly and have the animals follow one another promptly, so as to avoid delay, and to keep the animals moving, otherwise they may be disposed to balk. In some cases it may be necessary to blindfold an animal before he can be led into the car. An obstinate animal can be made to enter by holding its head up, twisting its tail, and pushing it by main force into the car. A rope or strap passed in rear of the haunches and drawn forward by a man at each end is often effective in urging an animal along the ramp. Before loading see that door on farther side of car is closed and fastened, and after loading is complete fasten the second door.

In shipments of less than carload lots a barrel of water, with a block of wood to prevent splashing, should be supplied.

"On account of danger from fire, neither hay nor straw is carried in stock cars. A short ration of grain (about 6 pounds) is sufficient to supply animals while traveling by rail." (F. S. R. 399, 1914.)

"Smoking is prohibited in cars loaded with animals or forage." (F. S. R. 396, 1914.)

Animals carried in ordinary stock cars should be unloaded, watered, fed, and exercised as a rule once in 28 hours.

"When the stock cars provided are such that the animals can be fed and watered on the trains, it is unnecessary to unload them for exercise or recuperation unless the weather is very hot and the journey long." (F. S. R. 396, 1914.)

When unloading animals, the door should not be opened until the car is opposite the unloading point.

"Animals are unloaded quietly, each one being led to the opening so that his body will be athwart the car before leaving it." (F. S. R. 401, 1914.)

3508. All officers and noncommissioned officers shipping household goods must submit to the shipping quartermaster at the earliest practicable moment an accurate list or shipping invoice of such property. The household goods of officers and others that accompany troops on a change of station, will, if there is a sufficient quantity to make one or more carloads, be loaded in separate cars from other property and be described on bill of lading as "Household goods." All the instructions shown under paragraphs 3624 to 3649 are applicable to shipments made in connection with the movement of troops as well as those made individually.

3509. The quartermaster should begin the preparation of the bills of lading as soon as the necessary preliminary information is received and they should be completed as rapidly as possible. One bill of lading may include all the freight for one train section other than animals, but the better way is to issue one bill of lading for the vehicles, one for the household goods, one for guns, and one for the impediments, etc., of each section. Care should be taken that bills of lading do not include cars of two different train sections. The bills of lading must show the car numbers and initials and the property loaded in or on each car in order that it may be checked at destination. Separate bills of lading for each car of live stock are advisable for the reasons shown in paragraph 3605.

3510. In order to prevent delay in delivering the bills of lading to the last carrier at destination they should be handed to the train quartermaster, who should not fail to properly accomplish and deliver them to the railroad agent at the point of destination, except that where there is an established quartermaster at destination the bills of lading will be turned over to the latter for accomplishment, together with a statement by the train quartermaster that all property has been received in good condition, or, if there is any shortage or damage, with a statement of articles damaged, cause of damage, and the money value.

3511. The commanding officer of the troops should detail an officer as entraining officer to proceed to the point of entraining in advance of the arrival of the command to arrange, in conjunction with the quartermaster, for the proper assignment of the cars to the command. The quartermaster should cause all cars to be marked with chalk, designating the organization to occupy each and the number of men for each car. These marks should be placed on the side of the car near the steps. He will furnish each organization with a written memorandum, showing the number of the train, number and kind of cars, the direction headed, the point where located on the tracks, the point for entraining, and the hour for entraining and dispatch.

The commanding officer, unless he performs this duty in person, should cause the entraining officer to make a reconnaissance of the approaches, so that the entraining can take place without confusion or delay and without interruption to other traffic.

The troops should be marched to the entraining point not more than 15 minutes before the time fixed for the departure of the train.

If necessary, a guard will be established in the vicinity of the point of entraining, the necessity of which will be determined, under the direction of the commanding officer, by the staff officer sent to reconnoiter the route. If a guard is required about the approaches, it will precede the troops; and as soon as the latter are entrained it will quickly follow.

The entraining officer will, as the command approaches, indicate to each company commander the car or cars he is to occupy, and the company commander will march his command directly aboard, using but one entrance to the car. The men in the lead should be directed to proceed at once to their places in the car, so as not to block the aisles.

The men as soon as entrained will at once be cautioned in the economical use of water, as few cars are equipped to furnish more than a meager supply. A supplementary supply should be provided by arranging with the railroad company to place a barrel filled with water on the platform of each coach. Such provision should be made a part of the agreement.

Commanding officers will be held responsible that no unauthorized person or baggage is permitted on board the train.

3512. The time required for loading each train depends upon the railroad facilities and upon the experience of the troops. (F. S. R. 394, 1914.)

3513. All movements of the troops in loading, entraining and detraining, feeding and watering, and exercising men and horses are made, as a rule, in military formation and pursuant to command, thus avoiding confusion and saving time. (F. S. R. 395, 1914.)

3514. When the quartermaster receives the list of personnel referred to in paragraph 3499, he will issue two transportation requests for each train section, one for the rail transportation and the other for the sleeping-car transportation, care being taken that each request includes only the officers and men of that particular section and that it does not include the attendants for animals, who will be shown on bill of lading.

3515. A quartermaster who provides the transportation for troops will notify, by mail or telegraph, the quartermasters at places where changes of route are to be made, or means of transportation are to be changed, of the day on which the troops will start, their route, destination, the number of officers, enlisted men, and animals, and the quantity of public property and baggage for which transportation will be required. (A. R. 1113, 1913.)

3516. The transportation requests for each section will be turned over to the quartermaster of that section, who should take a record of the serial number, number of persons, date, and name of quartermaster issuing the transportation requests given to him for both the rail and sleeping car requests. The train quartermaster will, if possible, arrange with the conductor or railroad representative on the train to take up the request after the passengers have been counted and verified, which should be done by the train quartermaster and conductor jointly as early as practicable after the journey begins.

3517. If it is found that the number of men for whom tickets should be furnished is less than that called for on the request, a proper notation to that effect should be made on the back of the request by the train quartermaster over his initials before delivery to the railroad representative.

3518. In case more men are found on the train than the transportation request called for or for whom tickets were obtained, the commanding officer of the train should make out a certificate in this form and deliver to the conductor of the train for both the excess rail and sleeping-car transportation:

I certify that.....
 (Rail or sleeper transportation—State class.)
 has been furnished by.....
 (State initial carrier or sleeping-car company.)
 for..... in addition to the.....
 (Enlisted men or officers.) (State number.)
 called for on transportation request No., issued by.....
 for..... en route from..... to.....
 (State command).
 per.....
 Date....., 191....

Commanding.

Copy of certificate should be sent to disbursing quartermaster settling the accounts, or, if his address is not known, to the shipping quartermaster to be forwarded by him.

If the train quartermaster is unable to arrange for the transportation requests being taken up after departure of the train, he will present transportation request to station agent and obtain tickets in such a manner that he can deliver to the conductor the exact number of tickets for the men on the train. For example: Supposing the command consisted of 300 and transportation request had been obtained for that number, the quartermaster of the section should get one railroad ticket calling for 200 men and 10 single tickets. The necessary number of single tickets can be withheld for any men who fail to get on the train. In case any single tickets are withheld, they should be returned promptly to the shipping quartermaster in order that he may forward them to the disbursing quartermaster to be deducted from the amount to be paid on the transportation request.

3519. The train quartermaster should obtain from the shipping quartermaster a copy of the contract or agreement to enable him to know what is required of the carrier en route.

3520. Before leaving the initial point he should make a careful list of all the freight cars in the train, showing the car numbers and the initials of the cars. This for use in case any cars should go astray. Cars should be verified frequently en route.

3521. Where a kitchen car is used the quartermaster of the train must keep an account of the ice used for the preservation of stores and coal used for cooking in the car, in order that he may be in a position to furnish the certificates required by paragraph 3479.

3522. The commander is the sole intermediary between the troops and the railroad personnel. In cases of deficiencies and other matters requiring correction, he addresses himself to the official in charge only. (F. S. R. 396, 1914.)

3523. The commanding officer of each train section, if there is any unusual delay en route, should first take up the matter with the conductor or special agent aboard; but if the delay still continues after a reasonable time has elapsed he should communicate by wire with the division superintendent of the railroad company, advising him of the delay and requesting prompt action as to forwarding.

3524. He should bear in mind that the contract or agreement with the railroad company is the basis for payment for the accommodations furnished; and, in so far as the military passengers aboard are concerned, he should therefore see that no seats, berths, or other accommodations in excess of those authorized by regulations or provided for in the contract or agreement are used when it can be avoided. He should keep data regarding such delays en route and other matters as compel his command to unavoidably use the railway equipment beyond the scheduled time for arrival, including a reasonable time for detaining and unloading.

3525. If the command arrives at its destination before midnight and the sleeping cars are not vacated on arrival, there will be an extra charge for such additional occupancy of \$1.80 for each standard section and \$0.90 for each tourist section. In case cars are held, the commanding officer of the train section will furnish certificate in the following form to the sleeping-car conductor and will also forward a copy of the certificate to the disbursing quartermaster settling the accounts:

(Place.)

I certify that my command arrived at this place o'clock
That I held the men on the cars for the following reasons:

That the command detrained at o'clock, 191..., having occupied the cars hours minutes after arrival.

That the service was rendered by Company in connection with transportation request No., issued by quartermaster at

Commanding.

Where the command reaches its destination after midnight the sleeping cars may be occupied until 7 a. m. without additional charge.

3526. Upon completion of the journey, the quartermaster in charge of each train section should submit a brief report by letter to the Quartermaster General showing the character of the service rendered by the railroad companies.

3527. On account of accidents, freight blockades, or action of the enemy it may be necessary to unload in the open country. In such cases portable or improvised ramps will have to be used. Lacking these, the train may be stopped in a low cut, and cross-ties, baled hay, car doors, and turf utilized for the rapid construction of ramps of sufficient height to permit unloading of animals. (S. F. R. 402, 1914.)

3528. The train schedule is arranged, when practicable, for arrival at destination by daylight. The troops are notified in time to prepare for detraining. The officers and guard are the first to leave the cars. The commander meets the staff officer sent to the train to deliver the instructions of the local commander, sets his bearing, and orders the troops to detrain. As soon as the passenger coaches or sleeping cars are vacated, the quartermaster, or a specially designated officer, accompanied by the conductor, if practicable, makes an inspection of the cars and notes their condition; the result is reported to the commander. The

troops procure their field kits and march to camp without delay, leaving suitable details to unload and bring up the property. If the camp is distant, arms are stacked and a part or all of the command unloads the train.

3529. Where steamship lines are in operation between points of origin and destination, arrangements can often be made for transportation of troops and their impediments at rates lower than those charged by rail lines, and in cases of troop movements, where haste is not an essential, commercial water lines should be given consideration. The accommodations for troops, animals, impediments, and other freight vary greatly on different vessels and no general rule can be laid down as to the use or nonuse of such vessels. The local quartermaster must ascertain whether the facilities of any particular vessel are sufficient to accommodate the organization for which transportation is to be furnished.

3530. In contracting or arranging for transportation by commercial vessel the quartermaster must ascertain whether the rates quoted by water lines include meals, or meals and sleeping accommodations, and if the latter whether the men will be accommodated in staterooms, bunks, or standees, and this data should be made of record by contract, unless covered by published tariff.

3531. Transportation requests and bills of lading will be issued for transportation by commercial vessels the same as for transportation by rail, but transportation requests must show whether meals, or meals and berths are included.

TRANSPORTATION OF INDIVIDUALS.

GENERAL PROVISIONS.

3532. The following instructions cover travel of individuals or small parties not traveling as troops.

Paragraph 1281, Army Regulations, 1913, defines "traveling with troops" so far as pertains to officers, but there is no corresponding definition in the regulations as to what constitutes "traveling with troops" in the case of enlisted men, but it has been held by the Judge Advocate General that: "In order to constitute 'traveling with troops' in the case of enlisted men, the travel must be performed as an organization under proper command. Otherwise the travel should be regarded as 'travel without troops' within the meaning of paragraph 1128, Army Regulations." (A. G. O., 2323441.)

3533. The following-named persons, when traveling under orders, are entitled at public expense to a lower berth in a standard sleeping car, seat in a parlor car, or to the customary stateroom accommodations on steamers where extra charge is made for the same: (1) Officers of the Army when traveling on duty with troops. (2) Noncommissioned officers above grade 17, paragraph 9, Army Regulations, 1913, when traveling on duty without troops. (3) Army nurses. (4) Civilian employees in the military service, viz, architects, marine engineers, assistant engineers, chief packer, chief cutter, clerks, civil engineers, draftsmen, electricians, electrical engineers, examiners, inspectors, stationary engineers, stenographers, superintendents of construction, typewriters, veterinarians, and employees of similar character. (5) Licensed officers of the transport service and of the harbor boat service of the Quartermaster Corps, viz, masters, mates, engineers, assistant engineers, and pilots. (6) Invalid soldiers when traveling under orders without troops, on the certificate of a medical officer showing the necessity therefor. (7) The enlisted attendants accompanying invalid soldiers are entitled to accommodations equal to those herein allowed to invalid soldiers.

3534. Noncommissioned officers below grade 16, paragraph 9, Army Regulations, 1913, when traveling under orders without troops, when the journey exceeds 12 hours and is scheduled to terminate after midnight, are entitled to a berth in a tourist sleeping car, upper if available, or to the customary stateroom accommodations on steamers where extra charge is made for the same. When tourist sleeping-car accommodations are not available and the journey exceeds 12 hours, and is scheduled to terminate after midnight, an upper berth in a standard sleeping car may be furnished for that portion of the journey for which tourist sleeping cars are not available.

3535. Enlisted men, other than noncommissioned officers, and civilian employees in the military service, not specified above, when traveling under orders without troops, when the journey exceeds 12 hours, and is scheduled to terminate after midnight, are entitled to a berth in a tourist sleeping car, upper if available, but when the number is three or more tourist-car accommodations will be furnished on the basis of three men to a section. Standard sleeping-car accommodations will not be furnished in any instance. (A. R. 1128, 1913.)

3536. Persons entitled at public expense to a double berth in a sleeping car, seat in a parlor car, or to the customary stateroom accommodations on steamers where extra charge is made for the same, under the provisions of paragraph 1128, Army Regulations, 1913, are not authorized to secure from the transportation companies, in lieu thereof, excess space of a lower class, although no additional cost is involved. The allowances authorized by paragraph 1128, Army Regulations, 1913, are on a space basis, and persons holding a Quartermaster Corps transportation request for a double berth in a standard sleeping car are not authorized to secure therefore two berths in a tourist sleeping car. (Cir. 35, W. D., 1909.)

If sleeping-car accommodations, to which a soldier may not be entitled, are actually furnished to and used by him the cost thereof can not be charged against the soldier. (Op. J. A. G., Bull. 20, W. D., 1912.) The cost of sleeping-car transportation erroneously furnished should be charged to the officer responsible for furnishing the same. (Op. J. A. G., Bull. 8, W. D., 1913.)

OFFICERS.

3537. Officers who so desire may, upon application to the Quartermaster Corps, be furnished under their orders transportation requests for the entire journey by land, exclusive of sleeping and parlor car accommodations, or by water, and the transportation so furnished shall, if the travel was performed under a mileage status, be a charge against the officer's mileage account, to be deducted at the rate of 3 cents per mile by the quartermaster paying the account. (G. O. 115, 1906.)

3538. A transportation request for sea travel on behalf of an officer traveling without troops on a vessel other than a Government transport can not be issued by the Quartermaster Corps in the operation of the laws governing transportation and mileage. An officer traveling by sea and not on a Government transport must pay for his transportation, subject to subsequent reimbursement by the Quartermaster Corps, for the expenses actually incurred by him in the performance of the journey. (Cir. 93, W. D., 1906.)

3539. When transportation where mileage is involved is furnished at the request of an officer to whom it is issued by a longer route than the shortest one usually traveled the fact that transportation is so furnished will be noted in the quartermaster's indorsement on the officer's orders.

3540. An officer traveling on a mileage status is not entitled to transportation at public expense of any baggage which may accompany him on the journey. (A. R. 112, 1913.)

NONCOMMISSIONED OFFICERS.

3541. Noncommissioned officers above grade 17, Army Regulations, 9, 1913, are entitled to first-class transportation, lower berth in standard sleeper, seat in parlor car, or stateroom accommodations on steamer, as may be necessary for their journey. When these accommodations are not to be procured at the time the journey is to be made, the best available accommodations should be procured.

3542. Noncommissioned officers below grade 16, paragraph 9, Army Regulations, 1913, should be furnished second-class transportation, and, if the journey exceeds 12 hours and is scheduled to terminate after midnight, be furnished a berth in a tourist sleeper, upper if available, or customary stateroom accommodations on steamers. When tourist sleepers are not available and the journey exceeds 12 hours, and is scheduled to terminate after midnight, an upper berth in a standard sleeper will be furnished for that portion of the journey for which tourist sleeping cars are not available. (See par. 3398.)

3543. Under the provisions of paragraph 1128, Army Regulations, 1913, all noncommissioned officers when traveling under orders without troops are entitled to sleeping car accommodations. The fact that a noncommissioned officer is traveling as an attendant with private horses does not deprive him of his right to sleeping car accommodations for return travel. (373656, Q. M. G. O., Aug. 26, 1912.)

3544. Particular attention is invited to the fact that in furnishing transportation to noncommissioned officers on discharge or furlough to the reserve they are entitled only to the travel allowances shown in paragraph 3561 hereof, regardless of the grade they may have held previous to discharge or furlough to the reserve.

ENLISTED MEN ON CHANGE OF STATION.

3545. Enlisted men, other than noncommissioned officers, will be furnished second-class transportation, and if the journey exceeds 12 hours and is scheduled to terminate after midnight, a berth in tourist sleeper will be furnished, upper if available, but when the number is three or more, tourist sleeper accommodations will be furnished on basis of three men to a section, the men in excess of this multiple being given an upper berth each. Standard sleeping car accommodations must not be furnished in any instance.

3546. In travel by water where the journey involves spending an entire night on the boat, staterooms may be furnished to enlisted men on basis of the full capacity of the stateroom; that is, where same contains one double lower and one single upper berth, three men should be placed in the room; where the staterooms are not available, sufficient sleeping space, properly curtained off and with mattresses, should be supplied. (466070, Q. M. G. O.)

3547. For enlisted men and applicants for enlistment traveling under orders without troops, each ticket furnished by the Quartermaster Corps will usually cover 150 pounds of baggage free. Where this is not the case, as on stage lines, the Quartermaster Corps will provide for the transportation of sufficient excess baggage to make a total of free and excess as follows:

	Pounds.
Noncommissioned officers.....	100
Privates of the Hospital Corps.....	100
Other privates.....	50

(A. R. 112, 1913.)

ENLISTED MEN ON RETIREMENT.

3548. When an enlisted man of the Army shall have served as such for 30 years, either in the Army, Navy, or Marine Corps, or in all, he may apply to The Adjutant General of the Army for retirement, the application to be forwarded directly by the post commander. Upon the approval of the application an order will be issued from the War Department transferring him to the retired list and directing that transportation in kind to his home and commutation of subsistence during necessary travel be given to him. (A. R. 134, 1913.)

A retired enlisted man will be furnished the same class of transportation to his home on retirement as specified for his grade in preceding paragraphs.

3549. An enlisted man upon retirement can not select his residence in a foreign country and receive transportation and subsistence thereto. To reside abroad a retired enlisted man must obtain permission from the War Department, which permission under existing practice is granted for a period of not to exceed one year, but may be extended for an additional period upon application made before the year expires. (2131750, A. G. O.)

3550. A period of one year from the date of retirement is fixed as the time during which transportation may be furnished to retired enlisted men, but this will not operate to prevent consideration by the War Department of meritorious cases. (Cir. 33, W. D., 1909.)

ENLISTED MEN ON DISCHARGE OR FURLOUGH TO THE RESERVE.

3551. An enlisted man when discharged from the service, except by way of punishment for an offense, shall receive $3\frac{1}{2}$ cents per mile from the place of his discharge to the place of his acceptance for enlistment, enrollment, or original muster into the service, at his option: *Provided*, That for sea travel on discharge transportation and subsistence only shall be furnished to enlisted men. (Sec. 126, act June 3, 1916.)

Note: The option to receive travel pay to the place of "enrollment, or original muster into the service" has no application to a man who enlists in the Regular Army, or to a man who enlists in the military service as an individual, as distinguished from entering the service as a part of a recognized organization. Men so enlisting are entitled to travel pay only to places where they were accepted for enlistment. (Comp., June 26, 1916, 22d Comp., 607.)

When an enlisted man is furloughed to the Regular Army Reserve his accounts shall be closed and he shall be paid in full to the date such furlough becomes effective, including allowances provided by law for discharged soldiers. (Sec. 29, act June 3, 1916.)

Note: There is no authority of law for issuing a transportation request to an enlisted man on discharge or furlough to the Reserve for any distance for which the law provides that he shall receive travel pay at the rate of $3\frac{1}{2}$ cents per mile.

3552. When an enlisted man is discharged from the service, except by way of punishment for an offense, or is furloughed to the reserve, he shall receive $3\frac{1}{2}$ cents a mile from the place of his discharge or furlough to the place of his acceptance for enlistment: *Provided*, That for sea travel on discharge or furlough transportation and subsistence only shall be furnished to enlisted men: *And provided further*, That for the purpose of determining allowance for all travel of enlisted men on discharge or furlough, travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and between the United States and Alaska shall not be regarded as sea travel, but shall be paid for at the rates established by law for land travel within the boundaries of the United States.

When an enlisted man who was enrolled or mustered into the service of the United States is discharged, except by way of punishment for an offense, he shall receive the travel allowances stated above from the place of his discharge to the place of his enrollment or original muster into the service, at his option. (A. R. 1378, 1913, as changed by C. A. R. 51, 1916.)

3553. An enlisted man entitled to travel pay provided by the act of Congress approved June 3, 1916, who becomes eligible to be furloughed to the reserve while he is stationed at a place at which there is no available officer provided with funds to pay travel pay and who has applied to be, or under the law must be, furloughed to the reserve will be sent for furlough sufficiently in advance of the date to be furloughed to a place where there is stationed an officer provided with funds to pay his travel pay. The above action will be taken, if practicable, when an enlisted man is to be discharged on certificate of disability.

The cost of transportation and subsistence in such cases will be a proper charge against public funds, and the furlough or discharge for disability will be accomplished after he reaches the place where his travel pay can be paid. An exception to this rule will be made in the case of a man who, at the time when he would otherwise be sent for furlough to the reserve to a place where his travel pay can be paid, or who is to be discharged on certificate of disability makes written statement that he waives his right to be sent at Government expense to a place where payment can be made of his final statement. (A. R. 158, 1913, as changed by C. A. R. 51, 1916.)

3554. Enlisted men discharged while serving in places outside of the States composing the Union will be provided free transportation to the said States on Government transports upon direction of the commanding officers of the several localities, and will be subsisted by the Quartermaster Corps to the port of destination. They will not be entitled to travel pay from the port of embarkation to the United States, nor to commutation of rations for the time so subsisted on the transports. The fact that such transportation and subsistence have been furnished must be noted on the final statements. In view of the provisions of paragraph 1378, Army Regulations, 1913, the foregoing is not to be construed as precluding the furnishing of transportation at Government expense, via commercial vessels in cases where the Government maintains no regular transport service between the localities of discharge and the United States. (A. R. 1235, 1913, as changed by C. A. R. 20, 1915.)

3555. A soldier serving in Alaska or outside the continental limits of the United States who is to be discharged by way of punishment, or after confinement and is a citizen of the United States, should be sent to the United States sufficiently in advance of the time of his discharge to enable the discharge to take effect immediately after arrival. Those from Alaska should be sent to Fort Lawton, Wash.; from Hawaii

and the Philippines to Fort McDowell, Cal.; and from the Canal Zone to Fort Jay, N. Y., or Jackson Barracks, La. If the Government maintains no regular transport service between the United States and the locality where the man has been serving he should be sent by commercial line at public expense.

INVALID SOLDIERS AND ATTENDANTS.

3556. Invalid soldiers and their attendants may be furnished first-class transportation and lower berth, each, in standard sleeper, on the certificate of a medical officer showing the necessity therefor. If this certificate is not furnished, second-class transportation and a lower tourist berth, each, will be furnished. Invalid soldiers and their attendants should be forwarded by routes involving the least change of cars.

INSANE SOLDIERS.

3557. An insane soldier ordered by the War Department to be sent to the Government Hospital for the Insane will be escorted by a noncommissioned officer. When a number are sent at one time or when the patient or patients require restraint, the department commander may order such addition to the escort as may be necessary. The noncommissioned officer will report to The Adjutant General of the Army, by telegraph, at least 24 hours in advance, the probable time and place of arrival in Washington. After leaving the patient at the hospital the noncommissioned officer will report to The Adjutant General of the Army for further instructions. (A. R. 467, 1913.)

3558. On the departure of the patient from his station the commanding officer will give such orders to the person in charge as will provide for transportation of the necessary attendants to the institution and returning to their posts, also subsistence during their absence. When payment of commutation, in lieu of subsistence in kind, is permissible under paragraph 1223, Army Regulations, 1913, the commanding officer may, in writing, order commutation for the patient to be paid in advance to, and receipted for, by the noncommissioned officer to whose charge the patient is committed. (A. R. 468, 1913.)

3559. Insane soldiers and their attendants should be furnished second-class transportation and tourist sleeping-car accommodations. If there are no tourist cars operated over all or a part of the route used, first-class transportation and standard sleeping-car accommodations should be furnished.

DISCHARGED MILITARY PRISONERS.

3560. The authority for the transportation of military prisoners on discharge is carried in the annual Army appropriation acts in a clause reading:

"* * * for transportation * * * of persons, on their discharge from the United States military prison or from any place in which they have been held under a sentence of dishonorable discharge and confinement for more than six months, or from the Government Hospital for the Insane after transfer thereto from such prison or place, to their homes (or elsewhere, as they may elect), provided the cost in each case shall not be greater than to the place of last enlistment."

3561. It will be noted that the option here given is one of *cost* and not of *distance*. The Judge Advocate General has also held:

"* * * the legislative provision here under consideration should be construed as authorizing the transportation of a released general prisoner to the place of his last enlistment, or elsewhere within the same transportation cost limit, only when he shall have been confined for more than six months under a sentence of dishonorable discharge and confinement."

3562. The quartermaster furnishing transportation for this class of travel should ascertain, sufficiently in advance, the point to which the man desires to go on discharge and the place of his last enlistment, and communicate with the officer settling transportation accounts from his territory, in order to determine whether transportation desired will be within the limitation of cost.

3563. Discharged prisoners will be furnished second-class rail or steamer transportation, and will not be furnished sleeping-car accommodations of any character.

ENLISTED MEN ON FURLOUGH OR ABSENT WITHOUT LEAVE.

3564. When an enlisted man, who is absent on furlough or absent without leave from his station, and is without means to return thereto, reports at a station that is under the control of a department commander, such department commander is authorized to furnish the necessary transportation and subsistence for the return of the soldier to his proper station, after satisfying himself that the soldier can be entrusted therewith, or, in the case of absence without leave, to return him under guard, if necessary. In the case of an enlisted man reporting under similar circumstances at a place excepted by regulations from the control of a department commander, a request for orders concerning the disposal of such enlisted man will be addressed by the commanding officer of such an excepted place directly to the Adjutant General of the Army, by whom the necessary orders will be issued.

3565. The company commander will charge the cost of such transportation and subsistence against the soldier's pay on the next pay roll, in accordance with paragraphs 1111½ and 1236, Army Regulations, 1913. In case of soldier absent on furlough, the date on which he reports at the station will be entered on the furlough. (A. R. 110, 1913.)

3566. When transportation is issued to a soldier under conditions which require that the whole or any part of the cost of such transportation is to be charged against the soldier, the officer issuing the transportation will report by letter, in duplicate, to the soldier's immediate commander, through the disbursing officer designated to pay the account for rail or steamer transportation, giving the name, rank, and organization of the soldier, the serial numbers of transportation requests issued, together with any expenditures for subsistence or other purposes that may have been incurred, which should be charged against the soldier. The disbursing officers will forward these letters to the soldier's immediate commander, indorsing thereon the actual amount that will be paid for rail, sleeping car, or steamer transportation. On receipt of this information the commanding officer will enter the charge against the soldier and return one copy of the letter immediately to the disbursing officer from whom received, stating thereon, by indorsement, the month and year of the pay rolls on which the charge has been or will be made. When transportation is issued under the provisions of paragraph 110 or 127, Army Regulations, 1913, the officer issuing the request will take the action outlined above, and in the case of a soldier on furlough will, in addition, enter on the furlough a statement showing the transportation that has been furnished. (A. R. 111½, 1913.)

3567. Enlisted men on furlough or absent without leave will, under the conditions shown above, be furnished the transportation authorized for their grade, as shown in paragraphs 3541 to 3546. The quartermaster furnishing the transportation will, as directed above, notify the soldier's immediate commander by letter. This letter will be made in triplicate, and will show all expenses that are to be paid by the soldier, together with the serial numbers of all transportation requests issued for the journey. One copy will be retained by the issuing officer and the other two forwarded to the soldier's commander through the disbursing officer designated to settle the account for rail (or steamer) transportation; the latter officer will insert on each copy of the letter the actual amount that will be paid for rail (or steamer) transportation, and, if there be sleeping-car charges involved that are not settled by him, will forward the letters to the officer designated to settle such accounts, who will insert the actual amount that will be paid for sleeping-car accommodations and forward to the soldier's commanding officer. The commanding officer should charge the total of amounts shown in letter against the soldier, retaining one copy of the letter as authority for the charge and returning the other copy, through the same channels as received, to the officer designated to settle the account for rail (or steamer) transportation, who will attach this copy to his voucher covering the transportation charges.

3568. When the station of an enlisted man is changed while he is on furlough, he will, on joining his new station, be entitled, as reimbursement of travel allowances, to the difference, if any, in cost of transportation, including sleeping-car accommodations, from the place of receipt of order to the new station over the cost of transportation from place of receipt of order to his old station, but not to exceed the amount it would cost the Government to transport him from his old to his new station. An enlisted man under orders to change station who takes advantage of a furlough before he joins his new station is not, upon joining his new station, deprived of the travel allowances to which he would have been entitled had he not availed himself of furlough. If the furlough be availed of while under orders to change station with his command, the reimbursement will not exceed the amount which it would have cost the Government to have transported him with his command from the old to the new station. A soldier who has returned to the station from which furloughed, his company having changed station during his absence, is entitled to transportation, at the expense of the Government, from the old to the new station of his company. Charges for transportation furnished to enlisted men on furlough, in pursuance of paragraph 110, Army Regulations, 1913, will be adjusted in accordance with the requirements of this regulation. (A. R. 112, 1913, as changed by C. A. R. 41, 1916.)

When a furloughed soldier reports at a post or other station for transportation (his station having been changed while he is on leave), and cost of transportation to his new station is not in excess of the amount that it would have cost him to return to his old station, the total cost of transportation to the new station should be charged against the soldier.

DESETERES AND GUARD.

3569. Where proper orders are issued, transportation for deserters and guards will be furnished in accordance with the provisions of paragraph 127, Army Regulations, 1913. The same action will be taken as outlined in the case of furloughed soldiers in preceding paragraph.

RECRUITS.

3570. Recruits forwarded to organizations are entitled to the same travel accommodations as those given enlisted men on change of station, as shown in paragraphs 3545 and 3546.

APPLICANTS FOR ENLISTMENT AND REJECTED APPLICANTS.

3571. The Quartermaster Corps will furnish transportation to accepted applicants for enlistment from general recruiting stations to designated recruiting depots (including recruit depot posts) and return transportation to such of the applicants as are rejected on final examination. (A. R. 1115, 1913.)

Applicants for enlistment and rejected applicants shown above should be furnished second-class rail (or steamer) transportation requests and will not be furnished sleeping car accommodations of any character.

CIVILIAN EMPLOYEES.

3572. Civilian employees shown under classes 4 and 5, paragraph 3533, should be furnished first-class transportation, lower berth in standard sleeper, seat in parlor car, or stateroom accommodations on steamer, as may be necessary for their journey. Mechanics, laborers, teamsters and employees of similar character will be furnished the same class of transportation as provided for enlisted men, paragraphs 3545 and 3546.

The provisions of paragraph 112, Army Regulations, 1913, apply in the case of civilian employees whose stations are changed while on leave or who take advantage of leave while under orders to change station. (2365525, A. G. O.)

ARMY NURSES.

3573. Army nurses should be furnished first-class transportation, lower berth in standard sleeper, seat in parlor car, or stateroom accommodations on steamer, as may be necessary for their journey.

3574. Transportation for 250 pounds of baggage, including 150 pounds usually carried free by railroads, is authorized for Army nurses when they join for duty under the first order, upon permanent change of station, and on return to their homes upon annulment of contract. Receipts covering an excess of baggage will contain certificates as to whether transportation for such excess has been furnished. (A. R. 1123, 1913.)

WITNESSES.

3575. Officers and enlisted men reporting as witnesses before a civil court should receive from the civil authorities the necessary expenses incurred in travel and attendance; neither mileage nor travel allowances will be paid in such cases by the War Department. If, however, it is absolutely necessary to furnish them transportation in kind to enable them to appear, as witnesses for the Government, before a civil court of the United States, an account of such expenditure, together with the evidence that they were properly subpoenaed and did attend the court, will be forwarded to the War Department for presentation to the Department of Justice. Officers providing such transportation will notify the marshal of the court that it was furnished, specifying points between which furnished, whether one way or round trip, and that it was furnished to enable the witnesses to perform the requisite journeys in obedience to the summons. (A. R. 75, 1913, as changed by C. A. R. 4, 1914.)

Transportation requests issued under above authority will be indorsed: "Payable by Department of Justice."

TRANSPORTATION FOR PURPOSE OF PROCURING ARTIFICIAL LIMBS.

3576. Necessary transportation, including sleeping car accommodations, required for travel to place where artificial limbs may be fitted, will be furnished by the Quartermaster Corps, the cost to be refunded from any money appropriated for the purchase of artificial limbs. (A. R. 1494, 1913.)

Transportation and sleeping car accommodations for above purpose will be furnished on request of the Surgeon General of the Army. Transportation requests will be indorsed: "Payable from appropriation for artificial limbs."

3577. An officer who pays an account for transportation of persons to enable them to procure artificial limbs will take credit for amounts paid for such transportation in the usual manner on his accounts current, and the vouchers evidencing the payments will accompany the accounts to the Auditor for the War Department for settlement. For the convenience of the auditor in adjusting the appropriations involved the vouchers should bear conspicuously across their face a notation reading: "Transportation to have artificial limbs fitted." (A. R. 1492, 1913.)

TRANSPORTATION FOR OTHER DEPARTMENTS.

3578. Transportation requests for travel of officers or employees of any department or bureau of the Government, other than the War Department, will only be issued upon specific authority of the Quartermaster General, which will state the class of transportation to be furnished.

TRANSPORTATION OF SUPPLIES AND PROPERTY.

3579. Every shipment including a transfer of quartermaster supplies must be covered by an invoice to correspond exactly to the supplies transferred, and will be forwarded the same date the property is shipped. In no case will invoices be held and consolidated with a view of making out one set of invoices to cover several shipments.

All box, crate, and package numbers will be carefully and plainly noted on the invoices.

3590. The transfer of property to an officer usually involves its shipment to another station. In this case invoices and receipts should be forwarded with the property or by mail not later than the date of shipment. Date of shipment should be noted on invoices.

3591. When ordnance stores are turned over to the Quartermaster Corps for transportation they will be accompanied by triplicate invoices, one of which will be receipted and returned by the shipping quartermaster to the invoicing officer. Duplicate invoices with duplicate receipts to be signed by the receiving officer, and a shipping list describing the contents of each box or package, will be sent direct to the receiving officer by mail, to reach him, if practicable, before the receipts of the stores. Materials procured for current use at ordnance establishments will be transported at the expense of the Ordnance Department. (A. R. 1548, 1913.)

3582. Quartermasters will, prior to shipment, securely pack, seal, and, if practicable, weigh all quartermaster's supplies.

3583. The following instructions prescribing standard packing boxes for shipment of quartermaster supplies between depots, posts, and stations, and from depots, posts, or stations to troops in the field, are published for the information and guidance of all concerned:

Packing boxes, 38 by 19 by 15 inches outside measurement, meet nearly all requirements for escort wagon, motor truck, pack animal, or water transport, and accordingly all quartermaster supplies intended for field service will, when practicable, be packed in boxes of such dimensions, constructed of suitable light but durable material (ordinarily not exceeding $\frac{3}{4}$ -inch sides and 1 inch ends), and bound around ends and center when necessary with suitable hoop iron or wire, weight not to exceed 150 pounds gross.

Sacking or baling will be substituted for boxes whenever practicable, and when necessary to use smaller boxes same should be exact subdivisions of corresponding dimensions of the standard box.

By reducing the number of articles the standard size and gross weight limit of box adapts itself to most quartermaster supplies.

EXCEPTIONS.

(a) In exceptional cases where conformity to the standard weight limit would destroy the unity of equipment and separate component parts, the loss of any one of which would render the others useless, the gross weight of the standard size box may exceed 150 pounds.

(b) In exceptional cases, where supplies are now packed in boxes or bales of less than 150 pounds gross weight, and the dimensions of which, determined by the nature of the supplies and the number of units necessarily carried, are within the standard dimensions, same may be packed as heretofore.

(c) In other exceptional cases the height of the standard box may be slightly varied, the length and breadth being adhered to.

(d) *Subsistence stores.*—Unless otherwise directed, subsistence stores will, when practicable, be shipped in containers in which received or containers of similar dimensions. The weight of any one box of subsistence stores prepared for shipment to posts should not exceed 100 pounds gross. The gross weight of barrels may, however, exceed 100 pounds.

These instructions are not to be construed as prohibiting the use by supply depots of crates of suitable dimensions in the shipment of tentage and other supplies which experience has shown can be more advantageously and economically transported in that form of container. (G. O. 10, W. D., 1914.)

3584. Fiber board packing boxes will be 28 by 19 by 13 inches, outside measurements, this size completely fills the space in escort wagon bodies, when properly loaded. They will be of solid fiber board, not less than 0.1 inch in thickness, waterproof, each case bearing on one end the certificate of the maker showing that it conforms to the requirements of the rules of the Southern, Western, and Official Classifications, the gross weight of any box being limited to 90 pounds.

3585. With a view to economy in the cost of packing clothing and uniformity in material and methods, all goods, whether for shipment to points in the United States, the Philippines, Cuba, Porto Rico, or elsewhere, shall be packed in boxes or cases, using "interlining" paper and one thickness of manila paper, the latter to be between the "interlining" paper and the goods. The manila paper prevents the possible discoloration of the goods by the "interlining" paper.

The "interlining" paper being more or less waterproof helps to exclude moisture from the contents, and in case of shipments to tropical countries may prevent the ravages of white ants.

Care should be taken that the paper wrappings be smooth and make a perfect covering for the contents of the box.

In addition to the above, when woolen goods are packed the bottom, sides, and top of the bulk of the contents should be sprinkled with naphthaline. The sprinkling of naphthaline through the layers of the bulk is unnecessary, as it has no deterrent effect upon the eggs of the moth.

3586. An officer who turns over supplies to another for transportation in the best condition in which it is possible to put them is relieved from any further responsibility therefor by the receipt of the officer to whom they are intrusted for transportation. Procedure in case of loss, damage, or deficiency found on arrival at destination will be as prescribed in paragraph 3606. (A. R. 1141, 1913.)

3587. Each package (box, crate, bundle, or loose piece) of property shipped on Government bill of lading must be plainly, legibly, and durably marked as follows:

When consigned to a place of which there are two or more of the same name in the same State, the name of the place and of the county also must be shown. When consigned to a place not located on the line of a carrier, it must also be marked with the name of the station of the last carrier, at which the consignee will accept the delivery. If labels are used they must be securely attached with glue or equally good adhesive. If tags are used, they must be sufficiently strong and durable to withstand the wear and tear incident to transportation; and, when tied to a package of any kind, must be securely attached through a reinforced eyelet. Tags used to mark wooden pieces or wooden containers must be fastened at all corners and center with large-headed tacks or tag fasteners; or may be tied to wooden pieces when the freight would be injured by the use of tacks or tag fasteners. Tags tied to bags, bales, bundles, or pieces must be securely attached by strong cord or wire, except that when tied to bundles or pieces of metal, they must be securely attached by strong wire or strong tarred cord. Old consignment marks must be removed or effaced. (From Standard Rules and Conditions of Freight Classification adopted by U. S. Railroads.)

3588. For marking property for shipment, a complete set of stencil plates consists of two full alphabets, Roman capitals (including the usual mark for "and"), and two series of numbers from 1 to 0. One set of letters and numbers is 1 inch, the other $\frac{1}{2}$ inch high. They are cut on plates of sheet brass, No. 28, the larger $2\frac{1}{2}$ by 2 inches, the smaller $1\frac{1}{2}$ by $1\frac{1}{2}$ inches. The upper edge of each plate is turned up so as to form a rim about $\frac{1}{2}$ inch high. These plates are issued in japanned tin boxes, $8\frac{1}{2}$ inches long, 4 inches wide, and $1\frac{1}{2}$ inches high, with hinged lids. Each box contains, besides the full set of stencils, a cake of marking paste in tin box, a sponge, and a stencil brush. Printed directions for the use of the latter materials are attached to the inside of the lid. The requirements herein as to the use of stencil-plate sets do not apply to supply depots and other points equipped with stencil cutting machines.

3589. "Transportation of supplies within a department, from a department to a depot, or from a department to a station or mobilization or concentration point to which troops stationed within the department are ordered or have been sent, is accomplished under the authority of the department commander. Transportation of supplies from the place of purchase to a depot or to a station of troops, from one depot to another, or from any depot to a station of troops, is accomplished under the authority of the Quartermaster General. Officers turning over public property to a quartermaster for transportation will plainly mark each package with the name and address of consignee, a list of its contents, its weight, and "U. S." (A. R. 1140, 1913, as changed by C. A. R. No. 49, December, 1916)." The numbering of packages is ordinarily done by the officer turning over the property for shipment. In changing station, each package of authorized allowances of baggage (household effects, etc.) referred to in paragraph 1135, Army Regulations, 1913, should be marked, by the quartermaster, with its number, weight, owner's name, station to which shipped, and the quartermaster in whose care shipped, if any.

The numbers on the packages belonging to an officer, enlisted man, employee, or organization, which are received by a quartermaster and immediately reshipped or are kept in storage by him and subsequently shipped, should not be changed, as the old numbers may be necessary, or at least of great convenience, to the owners of the property in identifying certain packages.

3590. Quartermaster supplies for shipment between depots, posts, and stations, and from depots to troops in the field, will have the United States number, weight, name of consignee, and address, and number of the invoice covering shipment marked on top surface of each package; and, on one end, contents and name of seller or contractor, or, if packed or repacked by Quartermaster Corps, date packed and initials of packers; and, when practicable, the insignia of the Quartermaster Corps will be stamped on both ends of each package, and in addition, to readily distinguish subsistence stores, a crescent 3 inches in height and 2 inches in width will be stamped in red or other conspicuous color on both ends of all packages containing subsistence stores. If it is impracticable to mark the contents on the package with stencil or brush, they will be listed on heavy paper by use of typewriter or pen, the list being attached by means of tacks or paste and then given a light coat of varnish to prevent obliteration by rain or moisture.

Packages of quartermaster supplies should, so far as practicable, bear consecutive numbers, to be preceded or followed by the numbers given to packages of other property shipped at the same time.

In cases of reshipment of property, packages will be re-marked, if necessary, by the officer required to reship them.

For overseas shipments, except from New York City to Hawaii, each package should be marked to show its number of cubic feet, or decimals thereof.

In connection with the marks showing consignee and final destination, shipments to Alaska should be marked care depot quartermaster, Seattle; those to Porto Rico or Panama Canal Zone, care depot quartermaster at the port through which shipments are to pass; and those to Hawaii or the Philippine Islands, care of depot quartermaster, New York City, San Francisco, or Seattle, as the case may be.

The foregoing instructions do not apply to shipments of grain in sacks, or bales of hay or straw, in car-load lots for delivery to one consignee at one station.

3591. When funds for the payment of troops are to be sent by express, the package, prepared for shipment as directed in paragraph 1322, Army Regulations, 1913, will be marked on the outside with the name and address of the post or other command and the names of the subordinate organizations for which pay is therein remitted, and the quartermaster will append thereto his signature.

3592. In preparing ordnance property for shipment, the name of the invoicing officer, or of the arsenal or depot, the date of the invoice, the number, gross weight, and general contents of each box or package, and the name or designation of the receiving officer will be distinctly marked thereon prior to delivery for shipment. Each quartermaster who ships or receives ordnance stores will satisfy himself that the seals on the packages are unbroken. If the seals should be broken and any stores lost, he will cause the value of the lost stores to be charged to the carrier. (A. R. 1547, 1913.)

3593. A series of cards has been prepared covering the various classes of supplies usually shipped. These cards are 8 by 5 inches and are of distinctive colors indicating the bureau to which the supplies belong, those for the Quartermaster Corps also having a band across the middle indicating the particular class of supplies.

The form numbers of these cards, with the color and description, is as follows:

- Q. M. C. Form 475 (maroon), medical supplies (1).
- Q. M. C. Form 476 (orange), signal supplies (2).
- Q. M. C. Form 477 (scarlet), engineer supplies (3).
- Q. M. C. Form 478 (buff with green band), quartermaster supplies—subsistence (4).

- Q. M. C. Form 479 (buff with blue band), quartermaster supplies—storage (5).
 Q. M. C. Form 480 (buff with red band), quartermaster supplies—clothing and equipage (6).
 Q. M. C. Form 481 (buff with white band), quartermaster supplies—general (7).
 Q. M. C. Form 482 (white), ordnance and ordnance stores (8).

These cards are for use in shipments of supplies by rail in carload lots between general supply depots, points of concentration, ports of embarkation, and base depots, for the purpose of identifying the contents of each car. A card, properly filled in, will be securely tacked on the outside of each side door of every car of supplies.

The numerals (1 to 8) stated above appear on the upper right-hand corners of the respective cards and are for use of railroad employees in tracing and expediting movements of cars, so that any particular class of supplies can be readily located en route and given preference if desired.

These cards will be obtained by depots and arsenals on requisition in the usual manner.

3594. Transportation by express, when in excess of cost by ordinary freight, must be limited to emergencies and shipments of delicate instruments, public funds, and other public property of such small weight or dimensions as is likely to be damaged or lost when shipped by ordinary freight. Vouchers in payment must show the emergency or the character of the package transported and authority for such transportation. In making shipments of funds a quartermaster will receipt only for so many sealed packages said to contain so much public money. When an absent disbursing officer sends his check to the order of the quartermaster requesting him to express the amount named therein, the latter will receipt for the actual amount to be transported. In case of loss of funds by unavoidable accident the shipping officer will not be held responsible, and the officer accountable for the funds must seek relief through application to the Court of Claims or to Congress. (A. R. 1142, 1913, as changed by C. A. R. 49, 1916.)

3595. Under existing instructions, shipping quartermasters are authorized to forward small packages by express without obtaining authority therefor in advance when the express charges are less than the cost of shipment by ordinary freight. Shipping quartermasters are authorized, in figuring the comparative cost of shipment by express as compared with the cost by ordinary freight, to include in the estimated cost of shipment by freight a charge of 25 cents for hauling, and should the cost of expressage be less than the cost by ordinary freight so figured, shipment may be made by express, as the express companies make delivery at point where required without an additional charge for hauling. (218498, Q. M. G. O., Sept. 28, 1906.)

3596. Voltmeters of all types, ammeters, electrical-instrument cases, time-interval clocks, mercurial barometers, and all other electrical apparatus of delicate construction which is susceptible to injury by rough handling in shipment will, in every instance, be shipped by express. (G. O. 86, W. D., 1907.)

3597. In cases where special authority is obtained to make shipment by express, a copy of the authority will be furnished the shipping quartermaster and the number and date of the authority will be noted on the bill of lading covering the shipment.

3598. An officer is not authorized to insure public money or property. (A. R. 596, 1913.)

3599. The use of freight or express lines for transmitting official letters or packages that can be sent by mail is forbidden. (A. R. 838, 1913.)

3600. Packages of public property partaking of the characteristics of 4th class mail matter, weighing not more than 11 pounds and not greater in size than 72 inches in length and girth combined, may be sent through the mails under cover of the penalty envelope. Within the first and second parcel-post zones the weight may be 20 pounds or less. Penalty envelopes with return address may be furnished to any person from whom official information is desired, but will not be furnished to merchants or other dealers to cover the transmission of public property or the return of official vouchers. (A. R. 837, 1913.)

The following order of the Postmaster General, dated August 18, 1916, is published to the Army for the information and guidance of all concerned:

Section 499, Postal Laws and Regulations, is amended to read as follows:

Sec. 499. No article or package exceeding 4 pounds in weight shall be admitted to the mails under the penalty privilege unless it comes within the exceptions named in the acts of June 8, 1896, chapter 370, 29 Stat., 262, and June 26, 1906, chapter 3546, 34 Stat., 477. (Act of May 18, 1916, sec. 11, pub. 81.)

2. The exceptions referred to in the the preceding paragraph embrace only single books, books and documents published or circulated by order of Congress, printed or written official matter emanating from any of the departments of the Government or from the Smithsonian Institution mailed at Washington, D. C., and postage stamps, stamped envelopes, newspaper wrappers, postal cards, and internal-revenue stamps. Official matter exceeding 4 pounds in weight which is not embraced within these exceptions shall not be accepted for mailing free of postage under a penalty envelope or label, but if it does not exceed the limit of weight prescribed by section 462 shall be accepted, provided postage is paid thereon at the rate for the class to which the matter belongs.

Paragraph 4, section 463, Postal Laws and Regulations, is annulled, and paragraph 3 of that section is amended to read as follows:

3. Printed or written matter weighing in excess of 4 pounds, emanating from any of the departments of the Government or the Smithsonian Institution, shall be accepted for mailing under a penalty envelope or label at the post office at Washington, D. C., only. Such official matter weighing more than 4 pounds, but not exceeding the limit of weight prescribed by section 462, may be accepted for mailing at other post offices only when postage is prepaid thereon. For further information with respect to the acceptance of official matter see section 499.

Hereafter the shipment by mail of packages in excess of four (4) pounds will be confined to cases wherein this method will be a more economical one than shipment by freight or express, and to urgent cases. The urgency should be sufficient to justify any additional expense involved.

Blank forms, quantities of which exceed twenty (20) pounds for certain zones and fifty (50) pounds for certain other zones will be shipped by freight. Requisitions for blank forms should be made sufficiently in advance of the time needed to insure their being at hand when needed.

NOTE.—In this connection it is deemed proper to point out that forms partly printed but mainly blank—that is, forms on which the blank space reserved for memorandum purposes exceeds the printing thereon—do not come within the exceptions from the 4-pound weight limit prescribed by the law, and therefore such forms, whether deposited for mailing at Washington, D. C., or elsewhere, may be sent in the mails in parcels weighing more than 4 pounds but not exceeding 50 pounds for the first and second zones or 20 pounds in the other zones only when postage at the proper rate is paid thereon. Forms mainly in print come within the exception pertaining to "printed official matter" and packages of such forms weighing in excess of 4 pounds when deposited for mailing under a penalty envelope or label at the post office at Washington, D. C., but not elsewhere, are entitled to transmission in the mails free of postage. (Bull. 2, W. D., 1917.)

TRANSPORTATION OF ANIMALS.

3601. The following are the State sanitary requirements governing the admission of horses and mules:

Alabama: Health certificate, and if exposed to glanders, mallein-test chart must accompany same. Designate each animal as mare, gelding, stallion, horse mule, or mare mule. No ticky horses or mules shall be brought into Alabama.

Arizona: Health certificate, preferably including mallein test.

Arkansas and California: Health certificate.

Colorado: Health certificate, including mallein test.

Connecticut, Delaware, District of Columbia, Florida, and Georgia: None.

Hawaii and Idaho: Health certificate, including mallein-test chart.

Illinois: None.

Indiana: Certificate of soundness for stallions, along with affidavit showing them to be free from contagious, infectious, or communicable diseases.

Iowa and Kansas: Health certificate, including mallein test.

Kentucky: Health certificate issued within four days prior to date of shipment showing animals to be free from contagious and infectious diseases communicable to man.

Louisiana: Health certificate showing freedom from all contagious, infectious, and communicable diseases.

Maine: Any person or persons bringing horses or mules into the State must have a permit and shall notify the live-stock sanitary commissioner, Waterville, Me., within 48 hours after their arrival, who shall at once cause the same to be examined either by a physical examination or to be tested with mallein, or the blood test used, at the expense of the owner, and if an animal is found to be glandered no compensation shall be allowed.

Maryland: Health certificate.

Massachusetts and Michigan: None.

Minnesota: All branded horses or mules imported into the State must be accompanied by a health certificate, including mallein test, certifying that animals have been examined and mallein tested within 30 days prior to date of shipment and found free from glanders.

Mississippi: Health certificate.

Missouri: Health certificate showing freedom from all contagious, infectious, or communicable diseases.

Montana: Health certificate, including mallein test.

Nebraska: Health certificate.

Nevada: Health certificate, including mallein-test certificate. Physical examination of stallions for dourine. Certificate and record of mallein test mailed to State quarantine board, veterinary division, University of Nevada, Reno, Nev., on date of shipment.

New Hampshire and New Jersey: None.

New Mexico: Health certificate.

New York: Must be free from contagious or infectious disease.

North Carolina: Health certificate when horses are for breeding purposes.

North Dakota: Health certificate, including mallein test made within 30 days prior to entry into State. Certificate for stallions should, in addition, show the animals to be free from infectious, contagious, or transmissible disease or unsoundness.

Ohio: None.

Oklahoma: Health certificate, stating particularly that stock is free from ticks.

Oregon: Health certificate, including the mallein, complement fixation, or other officially accepted test.

Pennsylvania: Must be free from transmissible diseases.

Rhode Island: None.

South Carolina: Health certificate. Mallein test of any exposed animals.

South Dakota: Health certificate, including mallein test.

Tennessee: Must be free from equine scabies, Texas-fever ticks, glanders, or other contagious, infectious, or communicable diseases. Horses and mules originating in a quarantined area, quarantined on account of existence of Southern, splenic, or Texas fever outside of the State of Tennessee, shall not at any time be transported, driven, or allowed to drift therefrom into any portion of Tennessee, unless they are dipped in a standard arsenical solution either at point of origin, in transit, or on arrival at destination.

Texas: Health certificate.

Utah: Health certificate, including mallein-test chart. For stallions, certificate that they are not afflicted with dourine; and, for mares, that they are free from contagious abortion. The test to have been made not more than 20 days next prior to date of shipment from State of origin.

Vermont: Must be accompanied by (a) permit from Vermont live-stock commissioner, White River Junction, Vt., specifying the number of head and the State or country from which shipment is made, and destination in Vermont; or (b) certificate of inspection by a competent and reliable veterinarian; or (c) certificate of inspection and mallein test signed by an inspector in the employ of the Bureau of Animal Industry.

Virginia: None.

Washington: Physical inspection.

West Virginia: None.

Wisconsin: Health certificate, giving description of each animal. Those animals known to have been exposed to glanders should be mallein tested.

Wyoming: Health certificate.

3602. The foregoing requirements of the various States are in the interests of the general public and should be observed on shipments of horses or mules for the Army into said States under normal conditions. In time of war or other public emergency authority of the War Department should be obtained for waiving these requirements. The inspection necessary should be made before shipment, and copy of certificate should be furnished the attendant accompanying the animals. The original certificate should be mailed, with the original bill of lading, to the consignee.

The payment of a fee to State authorities for inspection is unauthorized and reimbursement for any payments of this nature by railroad companies or the attendant accompanying the animals can not be made.

3603. To disinfect a stock car, spray with chloride of lime, 2 per cent solution, or creolin solution, 60 c. c. (4 tablespoons) in a bucket of water; or clean thoroughly and whitewash with freshly prepared whitewash.

3604. The act of June 29, 1906 (34 Stat., 607), provides in brief that during shipment by common carriers animals shall not be confined in cars, boats, or vessels of any description for a period longer than 28 consecutive hours without unloading the same into properly equipped pens for resting, watering, and feeding for a period of at least five consecutive hours, unless prevented by storm or by other accidental or unavoidable causes which can not be anticipated or avoided by the exercise of due diligence and foresight; providing that upon the written request of the owner or person in custody of that particular shipment the time of confinement may be extended to 36 hours.

There is nothing in this statute which expressly exempts shipment of Government animals, but the Judge Advocate General has held: "The statute does not apply to the shipment of Government animals, particularly those belonging to the Army." (A. G. O., 2389310.) Where the necessity for expeditious movement is such as to warrant disregard of the provisions of the above statute relative to unloading for resting, the commanding officer of each train, or section thereof, should furnish the representative of the railroad a certificate stating that it is necessary in the military service for such animals to be forwarded through to destination in the shortest possible time without stopping to unload.

3605. The following instructions relative to transportation of attendants accompanying shipments of live stock must be complied with literally by all shipping quartermasters:

(1) *Free transportation, carload shipments.*—An attendant is in most cases furnished free transportation to destination of live stock with one car of horses or mules, but no free return transportation is furnished except as provided in subparagraph (3) below.

(2) *Free transportation, less carload shipments.*—In official classification territory, i. e., territory east of Chicago or St. Louis and north of the Ohio and Potomac Rivers (including Front Royal, Va., when destined to this territory), an attendant is furnished free transportation to destination, but in all other territory, western and southern, free transportation is not furnished to attendants with less than carload shipments.

(3) *Free return transportation for attendants traveling to place of hire after conducting live stock.*—In the territory west of Chicago and the Mississippi River (including the States of Illinois and Wisconsin), but not including the States of California, Oregon, or Washington, or local stations of the Southern Pacific Co. in Arizona, free transportation will be furnished an attendant who has accompanied a carload of horses or mules.

NOTE.—On carload shipments of horses or mules from local station of the Chicago, Milwaukee & St. Paul, Great Northern, or Northern Pacific Railroads to a destination located on same railroad in Oregon or Washington, free return transportation will also be furnished to an attendant.

(4) *Method of securing transportation for attendants accompanying live stock.*—In cases where an attendant or attendants accompany shipments of animals in carload or less than carload lots, no separate transportation request will be drawn by shipping quartermasters for their transportation, but bill of lading which is issued for the shipment of live stock they accompany will be indorsed "Transportation required for or attendants" (giving names and addresses in each case, if practicable), and shipping officers

will immediately arrange with agents of common carriers to issue transportation for attendants on this authority. The fare of attendants, when not carried free, will be paid by the disbursing quartermaster in connection with the freight charges on the live stock when settlement is made on bill of lading.

(b) *Method of securing return transportation for attendants.*—(a) Where, as shown in subparagraph (3), free return transportation is authorized under the regulations of the carriers concerned, no return transportation request will be issued by the Quartermaster Corps, but attendants will be instructed to present their stock contracts to agents at destination and secure transportation without cost to the Government in accordance with the rules noted above.

(b) When it is necessary to furnish return transportation, to enable attendants to return to their proper stations, and where no free transportation is authorized under railroad rules, transportation requests will be issued for the return journey of the class and under the conditions shown below. This transportation will preferably be issued by the shipping officer at originating point, but if not practicable to do so, may be issued by the quartermaster to whom consigned at destination. In cases of shipments to points in Oregon and Washington from points east of St. Paul, Minn., transportation at one-half first-class limited fare is furnished the returning attendant, and transportation request issued for such travel will be indorsed "One-half first-class limited, returning attendant, Transcontinental Freight Bureau Regulations."

Class of transportation to be furnished for attendants returning.—Attendants returning from accompanying shipments of animals will be furnished the same class of transportation as is provided under their grade in paragraphs 3541 to 3545. The transportation requests issued for this class of travel must be indorsed under "Nature of journey," "Stock attendant returning—private animals," or "Stock attendant returning—public animals," as the case may be.

3506. *Expenses incident to shipment of animals.*—It is the intention of the Quartermaster Corps that shipments of public animals on Government bills of lading shall be fully foraged by the Quartermaster Corps from originating point to destination, but for other expenses—such as loading, unloading, resting, watering, and for occasional emergency feeding charges that may have to be incurred en route—attendants in charge of live stock will be furnished by the shipping quartermasters in all cases with a form of certificate indicating number and date of bill of lading, issuing officer, shipping point, destination, and routing, to be used by them in calling for services of the character referred to above when in transit. These certificates to be signed in duplicate by the attendant in charge. One copy to be given to the agent of the carrier at the point where the services are performed and one copy to be delivered by the attendant to the consignee to be forwarded by the latter to the disbursing officer, who will settle the charges on bill of lading, as shown by paragraph 3437.

3507. The Quartermaster Corps will transport for officers changing station, and for graduates of the United States Military Academy assigned to mounted organizations upon first assignment to station, the number of horses for which they are legally entitled to forage, and an attendant to accompany the horses when necessary, subject to the following restrictions:

1. That the expenses to the United States shall not exceed \$100 for each horse transported. The entire cost of such shipment may be paid by the Quartermaster Corps, but if the entire cost exceeds \$100 for each horse, including transportation of attendant, if any, the excess must be refunded to the Quartermaster Corps by the owner. The expenses of the attendant other than his transportation will not be paid by the Quartermaster Corps, except that when an enlisted man is ordered to be such attendant there may be paid also commutation of rations when necessary.

2. That the shipment shall be made at a valuation of not to exceed \$100 per animal, unless the owner pays, under the regulations of the Quartermaster Corps, the cost incident to increased valuation.

3. That the horses are owned by the officer and are intended to be used by him at his new station in the public service.

4. The horses of deceased or retired officers or officers ordered to their homes to await retirement, or of officers effecting a voluntary transfer, will not be transported at public expense.

5. When horses are purchased by officers at points other than their station the Quartermaster Corps will transport them from points of purchase to the station of the officer, provided the officer is entitled to have and has not had his authorized private mounts shipped from his old to his new station, and provided, when the cost of shipment from point of purchase to new station exceeds the cost from old to new station on last change of station, the officer will deposit the excess cost with the shipping officer when shipment is made by the Quartermaster Corps.

6. Officers ordered for extended service over the seas or to Alaska, if they so desire, may have their authorized mounts transported from their old stations to any designated point in the United States for safe-keeping, and upon their return transported to their new stations in the United States.

7. Private mounts of officers in excess of the authorized number of mounts may be shipped on the same Government bill of lading with authorized mounts, upon deposit with the shipping officer, prior to shipment, of a sum equal to the commercial freight charges on the excess mount or mounts, to be ascertained from or through the agent of the carrier at point of shipment, and cost of exchange for remittance to the officer who will settle the transportation charges. The excess mounts will not be shipped on Government bill of lading unless such deposit be first made.

8. Officers making application for shipment of mounts will in all cases specify the last change of station, referring to orders under which it was made, and also the number of private mounts previously transported, if any, on last change of station.

Officers detailed on service in a foreign country and required to be mounted should furnish their own mounts, such mounts to be transported to and from their foreign stations at the expense of the United

States, the limitation in the cost of transportation, as prescribed in section 1 of this paragraph, being waived in such cases. However, if an officer below the rank of major so desires, a public mount may be assigned to him and transported as hereinbefore provided, or, if it be to the interest of the United States, a mount may be purchased for him in the vicinity of his foreign station. Such officers should advise the War Department by which method they desire to be furnished with mounts. (Under present regulations of the Treasury Department, animals are not allowed to be returned from the Philippine Islands to the United States.) (A. R. 1008, 1913.)

3608. 1. An officer of the Army will be permitted to have his authorized private mounts (stallions excepted), for which forage is allowed, shipped to and cared for at a remount depot during his absence on foreign service or while on duty in Alaska.

2. The officer will make written application for permission to send his mount to a designated remount depot, upon receipt of which the post or regimental commander will cause the horse to be examined by a veterinarian as to soundness and will make a personal examination as to fitness as an officer's mount, and the post commander will indorse on the application the result of the examination and then forward the application directed to The Adjutant General of the Army for the decision of the Secretary of War. No horse will be shipped to a remount depot that does not pass both inspections above provided for and indicate prospective suitability for military service at probable termination of the officer's foreign service.

3. The horses will be shipped to and from the remount depot and kept there entirely at the risk of the owner. An officer in charge of a remount depot shall have the right to destroy a horse belonging to an officer when necessary to prevent contagion or terminate suffering, and neither the Government nor the authorities at a remount depot will be held responsible in case of accident or disease. In case of death or destruction of an officer's horse at a remount depot the affidavit of the veterinarian and the certificate of the officer in charge or his assistant will be forwarded to the owner, and will operate to relieve the officer in charge of further responsibility.

4. An officer's mount, upon arrival at a remount depot, will be lip branded and an accurate descriptive card, showing the owner's name, will be prepared. The same care and attention as regards handling, stabling, grooming, and feeding will be given the mount as is accorded a horse purchased by the Government for military service and will include turning out to pasture during six or eight months in the year and feeding in open sheds in pasture during the remainder of the year.

5. On account of climatic conditions shipments of officers' horses to and from Fort Keogh Remount Depot should be avoided between November 1 and April 1. (A. R. 1008, 1913.)

3609. All private mounts turned over to the Quartermaster Corps for transportation must be accompanied by a certificate in duplicate (Q. M. C. Form 470), signed by the owner of the mounts, stating that they are authorized mounts and intended for use in the public service at the new station, and giving reference to the order for the change of station. These certificates should be attached to the memorandum bill of lading.

3610. When private mounts of officers are shipped on change of station under the provisions of paragraph 1008, Army Regulations, 1913, a descriptive card of each mount will accompany the invoice covering the shipment so as to enable the receiving officer readily to identify the animal upon arrival at destination. (G. O. 6, W. D., 1915.)

Officers desiring to ship their private mounts to the Philippine Islands should, before they leave the United States, execute certificates showing that it is proposed to use them in the discharge of their official duties, the certificate to accompany other papers pertaining to the animals transported to the Philippine Islands. (Bull. 2, W. D., 1915.) Q. M. C. Form 470 may be used for this purpose.

No mount which has not been inspected and passed within the current year shall be shipped on a Government bill of lading. (G. O. 15, W. D., 1916.)

3611. Where private mounts are to be shipped to any point over sea, or in Alaska, instructions should be requested from the Quartermaster General before shipments are made.

3612. The duly authorized private mounts will be transported at public expense to and from their proper stations for student officers detailed for the courses at the following schools:

- (a) The Army War College, Washington, D. C.
- (b) The Army School of the Line, Fort Leavenworth, Kans.
- (c) The Army Staff College, Fort Leavenworth, Kans.
- (d) The Army Signal School, Fort Leavenworth, Kans.
- (e) The Army Field Engineer School, Fort Leavenworth, Kans.
- (f) The Mounted Service School, Fort Riley, Kans. (second-year course).
- (g) The Coast Artillery School, Fort Monroe, Va.
- (h) The Engineer School, Washington Barracks, D. C.
- (i) The Signal Corps Aviation School, San Diego, Cal.

Private mounts will not be transported at public expense for student officers detailed for the following courses:

- (a) The Mounted Service School, Fort Riley, Kans. (field officers' course).
- (b) The Mounted Service School, Fort Riley, Kans. (first-year course).
- (c) The Army Medical School, Washington, D. C.
- (d) The School of Fire for Field Artillery, Fort Sill, Okla.
- (e) The School of Musketry, Fort Sill, Okla.

(Bulls. 4 and 10, W. D., 1916.)

3613. An officer stationed at a point where he is on a mounted status and who is transferred to another station as an unmounted officer will be furnished transportation at public expense for his authorized mounts. (A. G. O., 1716007.)

An officer on change of station from a point where he is on a dismounted status to a station where his duties require him to be mounted will be furnished transportation for his authorized private mounts at public expense. (A. G. O. 1789773; 2297849.)

An officer who is on a dismounted status and changes station as an unmounted officer but after arrival at his new station is assigned to duty which requires him to be mounted is not entitled to transportation at public expense of his private mounts from his old station. (A. G. O. 1706935.)

3614. Circular 81, War Department, 1908, provides that "officers of the Army on the retired list who may be detailed to active duty in the recruiting service * * * are not officers required to be mounted." Shipment of mounts of retired officers ordered on recruiting service should, therefore, not be made at public expense.

3615. The transportation at public expense of officers, enlisted men, or horses for the purpose of participating in horse shows or horse races is unauthorized, unless the troop, battery, or company to which the officers, enlisted men, or horses belong is ordered by the Secretary of War to attend. (Act Apr. 27, 1914.)

3616. An officer who resigns from the service is not entitled to transportation, at public expense, to his last station of his private mounts, unless such transportation was begun before the tender of his resignation. (A. G. O. 2330263.)

3617. Medical Reserve Corps officers ordered to active duty are entitled to transportation of their mounts at public expense. (Cir. 13, W. D., 1909.)

3618. An officer of the Medical Corps assigned to duty as transport surgeon can not have his mounts transported at public expense to the home port of the transport. (A. G. O. 1771734.)

3619. The horses of officers taking riding tests will not be sent to the place where the test is held, except when it can be done without cost to the United States. (Cir. 56, W. D., 1909.)

3620. Duty with the Organized Militia of officers on the active list and of retired officers does not require them to be mounted in the sense contemplated in paragraph 1272, Army Regulations, 1913. (G. O. 121, W. D., 1911.)

The above order is not to be construed as prohibiting the transportation of horses of mounted officers. The Secretary of War has held that the following classes of officers on the *active* list detailed upon duty in connection with the Organized Militia are required to be mounted, and are entitled to transportation at public expense for their authorized private mounts when joining or being relieved from such duty:

(a) Officers of Cavalry and Field Artillery.

(b) Officers above the grade of captain. (A. G. O. 1818366.)

3621. There is no authority under which the cost of building stalls in box cars for transportation of private mounts can be paid from public funds. If stalls are desired by the officers concerned, the expenses of installation must be paid by the officers from personal funds. (Q. M. G. O. 431245.)

3622. The following information will be found of value to officers ordered abroad who take with them their private mounts, and who desire their mounts returned upon their change of station back to the United States. In order to facilitate prompt admittance of private mounts at port of entry, the following instructions should be complied with:

First. Certificates in duplicate are required from the owner of the horse to the effect that he has had the horse in his possession for at least six months, and to the best of his knowledge and belief it has not been exposed to contagious disease.

Second. From the agent in charge of the district of the foreign country in which the horse had been, to the effect that to the best of his knowledge and belief there is no contagious disease existing in the said district to which said horse had been exposed.

Third. A certificate of a local veterinarian that he had made examination of the horse and found it to be free from disease.

All of these certificates should, of course, show details as to the ownership of the horse, age, sex, and full description.

In accordance with tariff laws and regulations of the Secretary of the Treasury, in order to secure entry without payment of import duties, a formal entry must be made of the horse at the port of entry, by the owner, or his agent, in writing. With the entry must be filed a declaration by the foreign exporter of the horse made before a United States consul stating that the horse was exported from the United States. The entry should be accompanied by evidence of exportation, which in the event the horse was returned to the original port of exportation, will be on the records of the customhouse at that port. The person making entry must verify same by oath. In the event that the horse does not come in at the port of original exportation, a certificate of exportation must be furnished or a bond for its production may be given in the sum equal to the duties which may be assessed if the horse were of foreign origin. The collector may waive the production of evidence of outward shipment when satisfied from an examination of the horse that it is of American origin, and an affidavit of the owner shows that it is impracticable to obtain such evidence. Where horses are purchased by officers in foreign countries, free entry can not be secured, and the officer owning the horse must pay from personal funds the amount of import duties imposed.

3623. A horse belonging to a retired Army officer was in transit at Government expense from Fort Laredo, Tex., to Mobile, Ala., the officer's home. At New Orleans, La., the horse was inspected by a State official and a fee of \$5 charged therefor, which the railroad company furnishing the transportation paid. The inspection was considered necessary under State laws, because the animal was not accompanied by a proper

health certificate. The horse was the private mount of the officer, who was proceeding home under orders after his retirement. On claim for reimbursement of the amount paid as inspection fee—

Held, that the horse was to all intents and purposes Government property for transportation; that it would not be reasonable or proper that any State official should interfere with the movements of the Army by requiring an inspection of animals shipped by the Government through its territory; that the inspection fee, if a proper charge at all, was a charge against the United States; and that the right of the State to levy such a charge could not be recognized. 2 Comp., 375 (Comp. May 8, 1914; Bull. 25, W. D., 1914).

TRANSPORTATION OF BAGGAGE, HOUSEHOLD GOODS, PERSONAL EFFECTS, AND PROFESSIONAL BOOKS.

3624. In changing station authorized allowances of baggage will be turned over to the quartermaster to be packed, crated, weighed, and marked for transportation as freight by ordinary freight lines. When necessary the packing, crating, weighing, and marking may be done by the Ordnance Department at arsenals, armories, or ordnance depots, or it may be done by the Engineer Department at places where labor and supplies are available, in which cases settlement will be made as provided for in paragraph 648. (A. R. 1136, 1913.)

3625. The baggage to be transported at public expense, including mess chests and personal baggage, upon change of station will not exceed when packed and crated the following gross weights:

Rank.	In the field or temporary change of station.	Permanent change of station.
	<i>Pounds.</i>	<i>Pounds.</i>
Lieutenant general.....	1,500	15,000
Major general.....	1,000	10,500
Brigadier general.....	700	8,400
Field officer.....	400	7,200
Captain.....	200	6,000
First lieutenant, contract surgeon, and acting dental surgeon.....	150	5,100
Second lieutenant.....	150	4,500
Noncommissioned officers above grade 17, par. 9, Army Regulations, 1913.....	.....	3,000
Noncommissioned officers, grade 17, par. 6, Army Regulations, 1913, upon change of station without troops.....	.....	1,500
Civilian employees of the classified service transferred for the good of the service.....	.....	3,000

These allowances are in excess of the weights transported free of charge under the regular fare by public carriers. They may be reduced prorata by the commanding officer, if necessary, and may in special cases be increased by the War Department on transports by water.

Invoices of household goods or personal effects turned over to the shipping officer will be accompanied by a certificate showing that the goods are the property of the officer, noncommissioned officer, or civilian employee requesting the shipment. (Q. M. C. Form 468.)

Baggage in excess of the foregoing allowances will be shipped upon the same bill of lading with the regulation allowance upon deposit with the shipping officer, prior to issue of the bill of lading, of a sum equal to the commercial freight charges on the excess, to be ascertained from or through the agent of the carrier at point of shipment, and cost of exchange for remittance to the officer who will settle the transportation charges. The excess will not be shipped on Government bill of lading unless such deposit be first made.

Bills of lading covering shipments of baggage will in all cases carry notation "Released valuation \$10 per 100 pounds," unless the owner files written authority with the shipping quartermaster to ship his entire baggage unreleased. In the latter case bills of lading must carry the notation "unlimited valuation," provided the owner deposits with the shipping quartermaster a sum equal to the additional commercial cost of shipment at "unlimited valuation."

An officer detailed for duty in a foreign country as a military attaché is entitled to packing, crating, and transportation of professional books and papers and the number of pounds of personal baggage specified in the table above. (A. R. 1136, 1913, as changed by C. A. R. 32, 1916.)

3626. The Quartermaster Corps will pack, crate, and transport the authorized change of station allowance of baggage and professional books and papers for officers or enlisted men upon retirement, or who die in the service, from their last duty stations to such places within the limits of the United States as may be the homes of their families, or as may be designated by their legal representatives or executors; also 150 pounds of baggage, inclusive of the quantity carried free by transportation companies, for enlisted men below grade 17, paragraph 9, Army Regulations, 1913, who die in the service, from their last duty stations to such places within the limits of the United States as may be the homes of their families, or as may be designated by their legal representatives or executors.

An honorably discharged officer is not entitled to the transportation allowance mentioned in this paragraph, but he will receive 4 cents a mile for travel allowances from the place of his discharge to the place of

his residence at the time of his appointment, or to the place of his original muster in to the service. (A. R. 1137, 1913, as changed by C. A. R. 13, 1914.)

3627. Packing, crating, and transportation of the authorized allowance of baggage for permanent change of station is authorized for officers of the Medical Reserve Corps when joining for duty under the order placing them upon active duty in the service of the United States, for officers of the Medical Corps appointed from officers of the Medical Reserve Corps on active duty in the service of the United States, from the place of their appointment to their first stations on joining for duty, and for such contract surgeons and acting dental surgeons as may be employed when they join for duty under the first order, and also on return to their homes on the termination of their contracts, if provided for in the contracts. Packing, crating, and transportation for 1,500 pounds of baggage will be furnished to graduates of the United States Military Academy and officers promoted from the ranks on their first assignment to duty as commissioned officers. With these exceptions, transportation of baggage at public expense is not authorized when joining for duty on first appointment in the military or civil service, nor upon reinstatement or reappointment, nor to effect transfers from one station to another, at the request of those transferred.

Officers on temporary duty are entitled only to the allowance for temporary change of station as authorized in paragraph 3625. In lieu of the allowance authorized for permanent change of station, an officer detailed as attaché or an officer, noncommissioned officer, or civilian employee entitled to an allowance of baggage under the provisions of paragraph 3625, under orders for extended service over the sea or for duty in Alaska is entitled to have his full allowance transported from the station he leaves to his home or to the nearest convenient place of storage, and, upon resuming his duty in the United States, from such places to his post of duty, or, if he so desires, a portion of his allowance may be shipped abroad and the balance to such point as may be designated in the United States for storage. Officers, noncommissioned officers, and civilian employees desiring to make shipment of baggage under the preceding clause will furnish shipping officers with a certificate showing whether other shipments have been made or are contemplated at public expense to or from other points, and if so the weight of such property. (Q. M. C. Form 468.)

In case of either permanent or temporary change of station of enlisted men under conditions that rendered it impracticable or inadvisable to take their personal effects with them at the time, subsequent transportation of the personal effects of such enlisted men, not to exceed 150 pounds for a man, is authorized, upon approval by department commanders, or by commanding officers of posts, stations, or commands that are exempted from the control of department commanders. (A. R. 1138, 1913, as changed by C. A. R. 16, 1914.)

3628. Except as shown in paragraphs 3626 to 3627, transportation of baggage from a point other than former station or to a point other than new station is not authorized.

3629. The Quartermaster Corps will pack, crate, and furnish transportation for the prescribed regimental and company desks, for the books, papers, and instruments of staff officers necessary to the performance of their duties, and for the medical chests of medical officers; also for the professional books, including standard works of fiction, of officers changing station, officers ordered home for retirement, graduates of the United States Military Academy, and officers joining on first appointment, which they certify belong to them and pertain to their official duties. Invoices of packages turned over to the shipping officer will be accompanied by the certificate of the officer as to character of books, and a certified copy will be attached to the bill of lading issued at the initial point of shipment.

Shipment of professional books will be made at released valuation except as provided for the baggage allowance in paragraph 3625. (A. R. 1139, 1913, as changed by C. A. R. 10, 1914.)

3630. In addition to the baggage allowance shown in paragraph 3625, not to exceed 500 pounds of professional books will be transported at public expense for noncommissioned officers above grade 17, paragraph 9, Army Regulations, 1913, upon the certificate of the noncommissioned officer as provided in paragraph 3631.

3631. All officers, noncommissioned officers, and civilian employees, shipping household goods must submit to the shipping quartermaster at the earliest practicable moment shipping invoices on Q. M. C. Form 201 of all property turned over by them for shipment. The same system for numbering containers should be followed as outlined in paragraph 3498, for property of organizations. These invoices must be accompanied by a certificate, in duplicate (Q. M. C. Form 468), showing that the goods are the personal property of the person for whom they are to be shipped, and also any other shipments made or contemplated on the same change of station. Shipments of professional books or papers must be accompanied by a certificate, in duplicate (Q. M. C. Form 468), that the packages contain professional books or papers necessary in the performance of official duties.

When an officer goes on foreign service, he should carefully preserve and take with him all data concerning property he has stored. This data will be needed on transport returning to the United States, in order that he can furnish proper certificates to the quartermaster at the port of entry as to weight of property he will ship from point of storage to his new station. This will enable the shipping quartermaster to determine whether there is any excess to be paid.

3632. When officers and noncommissioned officers take their household goods with them on the same train or conveyance used for movement of the command to which they belong, the household goods are only constructively turned over to the shipping quartermaster.

3633. When an officer under orders for temporary duty or permanent change of station certifies that it is necessary for his field allowance of baggage to be transported to his temporary or permanent station, the Quartermaster Corps will furnish transportation for the same by freight, unless in cases of emergency

transportation by express is authorized by the Secretary of War. The total amount of baggage transported at public expense will in no instance exceed the allowance provided by paragraph 1136, Army Regulations, 1913. (A. R., 1123, 1913.)

3634. Dental chairs and dental outfits that accompany dental surgeons or acting dental surgeons on their temporary changes of station will be forwarded by express at public expense. (A. G. O., 2136234.)

3635. The following instructions governing shipments on Government bills of lading of excess baggage under the provisions of paragraph 1136, Army Regulations, 1913, and of private mounts of officers in excess of the authorized mounts under the provisions of paragraph 1098, Army Regulations, 1913, are published for the information and guidance of all officers of the Army on duty in the Quartermaster Corps:

(1) Officers, enlisted men, or civilian employees desiring to ship excess baggage on Government bill of lading under the provisions of paragraph 1136, Army Regulations, 1913, will confine such excess shipments to articles of personal or household application, owned by themselves or members of their own families, similar to those heretofore considered as properly part of the regulation change of station baggage allowance, and in no case to include animals of any kind, other than private mounts of officers actually owned by them, which are provided for in paragraph 1098, Army Regulations, 1913.

(2) The deposit to guarantee freight charges on the excess shipment will be in an amount sufficient to cover the commercial charges, and may be in cash, in which case it will include the cost of exchange to be purchased, or registered mail charges, and will be receipted for by the officer with whom deposited, or negotiable bank draft or similar instrument of exchange, payable to "order," except uncertified personal bank checks. Should the deposit be in cash, the officer with whom deposited will, without delay, convert it into the most convenient and safe form of exchange, for remittance to the settling officer, and transmit same with the copy of the memorandum bill of lading, noting thereon the amount and nature of the remittance, with name and new station of the depositor, and data as to service, employment, etc., Remittances will be made payable to the order of the officer to whom sent by his official designation and not to him by name, in order to avoid delays and complications in case the settling officer should be changed while the remittance is en route. Postal or express money orders which can be cashed only at a certain designated post office or express office should not be used for these remittances, except where the officer transmitting them is absolutely certain that the officer at the place where made payable is the settling officer.

(3) Upon receipt of a copy of a memorandum bill of lading pertaining to a shipment of excess baggage or private mounts of officers, with accompanying remittance to pay charges on excess shipment, the settling officer will deposit the amount to his official credit as a special deposit, taking up the gross amount as shown by the memorandum bill of lading accompanying it. The amount of the charges on a shipment of baggage, including charges on the excess, will be paid by the Government.

The remittance received by a settling officer will not be taken up in his regular account, but will be made the basis of a special account, for which purpose a special account current has been prepared, known as War Department Form No. 30.

Similarly, this fund should be kept in a separate account in the cash book.

All remittances received will be scheduled on War Department Form No. 31, and the amount of the schedule will be carried to the special deposit account current.

When payment is made on a bill of lading on which a deposit was made, the amount of the deposit, if any, over the excess baggage charges will be refunded to the owner of the baggage, an official check with a special symbol number assigned by the Treasury Department for the purpose being used.

The refundments made during a month will be scheduled on War Department Form No. 33 and carried to the special deposit account current as "Refunds as per schedule."

At the end of the month the various amounts deposited to cover excess shipments that pertain to bills of lading paid during that month will, after deducting the amounts of the refundments, be dropped from the special account current on the line "Transfer to general account" and taken up in the regular account under "Supplies, services, and transportation" and be deposited to the credit of the Treasurer of the United States for credit of that appropriation.

(4) If copy of memorandum bill of lading is received by the wrong officer for settlement, it will be at once transmitted, with the remittance properly indorsed, to the proper settling officer in accordance with existing rules of the Quartermaster Corps for the disposition of copies of memorandum bills of lading wrongly sent.

3636. The Army Regulations provide that baggage must be turned over to the Quartermaster Corps for shipment, and the Comptroller of the Treasury has consistently held that there is no authority for the reimbursement of officers or others who make shipments of baggage at their own expense. Officers stationed at points where there is no quartermaster should call upon the department quartermaster for authority for such transportation.

If conditions are such that there is not sufficient time to await Government bills of lading, the shipment may be made on a commercial bill of lading collect, and the charges guaranteed by the shipper, and action will be taken as outlined in paragraph 3425.

3637. The term "personal baggage" referred to in paragraph 1136, Army Regulations, 1913, is interpreted to include the horse equipments issued under the provisions of paragraph 1520, Army Regulations, 1913. (Cir. 47, W. D., 1909.)

3638. Groceries and provisions are in no proper sense to be classed as baggage or household goods. (J. A. G., June 22, 1912; 361098, Q. M. G. O., June 26, 1912.)

3639. Automobiles or other vehicles may be included as part of an officer's change of station allowance of baggage, but in case there is an excess over authorized allowances the Comptroller of the Treasury has held that the automobile must be considered as the excess and the officer pay the amount charged for its transportation or the proportionate cost thereof, if the excess weight is less than the total weight of the automobile.

3640. The shipment at Government expense, upon change of station, of an automobile owned by an organization is not authorized. In view of the isolated location of some posts in the Army and the restrictions now placed on the use of Government vehicles, except for purely military purposes, commanding officers may authorize the use of automobiles by post exchanges where the necessities of the command justify it. Where automobiles are used for the accommodation of the garrison, they will not be permitted to compete with civilian business by carrying persons not employed in the post. (Bull. 29, W. D., 1916.)

3641. Personal effects within the change of station allowance will be transported at Government expense to and from their proper stations for student officers detailed for the courses at—

- (a) The Army War College, Washington, D. C.
- (b) The Army School of the Line, Fort Leavenworth, Kans.
- (c) The Army Staff College, Fort Leavenworth, Kans.
- (d) The Army Signal School, Fort Leavenworth, Kans.
- (e) The Army Field Engineer School, Fort Leavenworth, Kans.
- (f) The Mounted Service School, Fort Riley, Kans. (either first or second year course).
- (g) The Coast Artillery School, Fort Monroe, Va.
- (h) The Engineer School, Washington Barracks, D. C.
- (i) The Army Medical School, Washington Barracks, D. C.
- (j) The Signal Corps Aviation School, San Diego, Cal.

Personal effects will not be transported at Government expense to and from their proper stations for student officers detailed for the courses at—

- (a) The Mounted Service School, Fort Riley, Kans. (field officers' course).
- (b) The School of Fire for Field Artillery, Fort Sill, Okla.
- (c) The School of Musketry, Fort Sill, Okla.

(Bulls. 4 and 10, W. D., 1916.)

3642. An officer detailed in the Ordnance Department with higher rank than that held by him in the line of the Army on relief from such detail assumes his former rank, and is only entitled to transportation at public expense of the amount of baggage authorized for the lower grade. (Bull. 29, W. D., 1913.)

3643. The assignment of officers and noncommissioned officers to the transport service on the Pacific coast has been construed as entitling them to shipment of personal effects, within their allowance if they so desire, to a point of storage in the United States, under the provisions of paragraph 1138, Army Regulations, 1913. (376982, Q. M. G. O., July 24, 1912.)

3644. In cases where the Army Regulations, general orders, and other authorized manuals are silent on the subject and it is considered necessary to transfer with a member of the Hospital Corps (now enlisted men, Medical Department) changing station any articles of public property, the order directing the travel of the soldier should in each instance specify the articles of this character which the soldier should carry. (Cir. 56, W. D., 1905.)

3645. Upon the transfer of an officer of the Medical Reserve Corps from the active to the inactive list, shipment of authorized allowance of baggage to point other than his former home may be made, provided that the officer presents his application for the shipment, approved by the Quartermaster General, and deposits the difference in cost with the shipping quartermaster. (385606, O. C. Q. M. C., Oct. 3, 1912.)

3646. A limit of one year from date of retirement or decease is fixed during which the change of station allowance of the personal effects, professional books and papers may be transported at public expense to the homes of retired officers or to such points within the limits of the United States as the relatives or friends of deceased officers may designate.

All property shipped after the time limit herein fixed will not be at public expense. (Cir. 63, W. D., 1905.)

3647. The shipment to their homes of property of wholly retired officers can not be made at public expense. (Secs. 1252, 1275, R. S.)

3648. The property of honorably discharged officers, or of officers who resign from the service, can not be transported to their homes at public expense on such discharge or resignation.

3649. A period of one year from date of retirement is fixed as the time during which a change of station allowance of personal effects may be transported at public expense to the homes of retired enlisted men, but this will not operate to prevent the consideration by the War Department of meritorious cases. (Cir. 33, W. D., 1909.)

PACKING AND CRATING BAGGAGE.

3650. The maximum money allowance for packing and crating for each grade, exclusive of professional books and papers, will be as follows, and will not be exceeded. When less than the maximum allowance for each grade is transported a proportionate decrease in the cost of packing and crating will be made.

Rank.	Perma- nent change of station.	Rank.	Perma- nent change of station.
Lieutenant general	\$90.00	Noncommissioned officer, above grade	
Major general	68.00	17, par. 9, Army Regulations, 1913.....	\$18.00
Brigadier general	50.40	Noncommissioned officer, grade 17, par. 9,	
Field officer	43.20	Army Regulations, 1913, upon change	
Captain	36.00	of station without troops	9.00
First Lieutenant, contract surgeon, and		Civilian employees of the classified service	
acting dental surgeon	30.60	transferred for the good of the	
Second Lieutenant	27.00	service	18.00

The maximum tare weight of any of the foregoing allowance will not exceed one-fifth of the gross weight. Any saving in tare weight effects an increase in net weight. With this end in view, burlap and excelsior should be used as much as possible as a substitute for crating, and the use of lumber should be limited as much as possible. Should the owner desire lighter packing or crating than the quartermaster deems sufficient, the lighter crating or packing will be used only upon written request of the owner. (A. R. 1136, 1913.)

3651. The cost of packing professional books and papers, including standard works of fiction, for officers changing station is not included in the allowance for packing household goods, but it is thought that the material required for packing books and papers should be of such a character as not to require any expense, boxes and packing cases being usually available for such purposes. (318624, Q. M. G. O., June 13, 1911; 450923, O. C. Q. M. C., Apr. 2, 1913.)

The foregoing also applies to the cost of packing professional books for noncommissioned officers above grade 17, paragraph 9, Army Regulations, 1913.

3652. Authority for packing and crating does not include a temporary absence or detached service from the post, but there must be an order for an actual change of station.

3653. It will not be the policy of the Quartermaster Corps to hire expert packers, except when necessary on account of lack of labor at the post or station. Civilian packers will therefore not be paid, nor will they be permitted to furnish any materials at Government expense, except on written authority from the shipping quartermaster. The necessary barrels, burlap, excelsior, lumber, and other packing materials should ordinarily be furnished by the shipping quartermaster. When the quartermaster gives permission for the employment of an expert packer, the officer whose property is being shipped, or his agent, should submit a signed statement showing the exact number of hours said packer worked.

3654. The maximum cost of packing and crating of change of station allowance of baggage is fixed by paragraph 1136, Army Regulations, 1913, and the actual cost for the respective grades should be well within and will in no case exceed the amounts so established. The allowance for packing and crating household goods covers both material and labor and can not be exceeded.

3655. There will be, as a rule, five methods, under one of which the supplies and services incident to the packing and crating of baggage may be provided, viz:

First. By the use of Class A supplies on hand and Class I services available.

Second. By the use of Class A supplies on hand and employment of Class II services where no Class I services are available.

Third. By the purchase of Class A supplies where none are on hand and Class I services available.

Fourth. By purchase of Class A supplies and employment of Class II services, personal, where there are no Class A supplies on hand and no Class I services available.

Fifth. By securing both supplies and services as a Class II nonpersonal service.

The first three methods shown above will be used at garrisoned posts or stations at which both Class A supplies and Class I services, or either, are available. The fourth and fifth methods apply when neither Class A supplies nor Class I services are available.

3656. Supplies and services incident to the packing and crating of baggage should be provided under item 204, the supplies as Class A and the services as a personal service of Class I or Class II, or both supplies and services as a nonpersonal service of Class II.

3657. Class I services are provided for by regular annual apportionment. The procuring of additional Class A supplies and Class II services will be provided for by additional apportionments under item 204 to department and depot quartermasters and quartermasters of independent stations, to be held as a reserve from which to make additional allotments to cover the purchase or supply on requisitions of Class A supplies for packing and crating baggage exclusively, or to replace such supplies as were used for this purpose but supplied and required for some other purpose.

3658. Where there are no Class A supplies for packing and crating baggage on hand and Class I services are available, requisitions for the supplies required will be forwarded to the department or depot quartermaster concerned. Where neither Class A supplies nor Class I services are available, the procurement of the material and labor necessary for the packing and crating of baggage will be considered as Class II services, nonpersonal, and the request for funds for services will include the cost of both supplies and services to complete the job.

Upon receipt of such requisitions or requests, department and depot quartermasters will, on requisitions for Class A supplies, take action as directed in paragraphs 2238 and 2240 to 2254, increasing the allotment to the post, if necessary, to cover the cost of the supplies, and on requests for services as directed in paragraph 421, making the necessary allotment for Class II services.

3659. Officers stationed at points where no quartermaster is available should, when requiring packing and crating of their allowance of baggage, make application in writing to the nearest department or depot quartermaster, stating the approximate cost of the service at their station. Department or depot quartermasters receiving such applications will authorize the work done as a Class II service, nonpersonal, cost not to exceed the maximum cost for the grade of the officer making the application as authorized in Army Regulations.

3660. When necessary the packing, crating, weighing, and marking of the authorized allowance of baggage of officers in changing station may be done by the ordnance department at arsenals, armories, or ordnance depots, or it may be done by the Engineer Department at places where labor and supplies are available, as authorized by paragraph 1135, Army Regulations, 1913.

3661. Department quartermasters, depot quartermasters, and quartermasters of independent stations will submit to the Quartermaster General, not later than the first day of the month preceding the quarter for which services or supplies are required, estimates of the amounts required for the procurement of Class A supplies and Class II services in connection with packing and crating of baggage.

3662. All crates, boxes, barrels, and packing materials supplied by the Quartermaster Corps for packing and crating baggage are public property, will be cared for as such, and so long as serviceable will be continued in use for packing and crating. (G. O. 52, W. D., 1909.)

TRANSPORTATION OF FUNDS.

3663. The transportation of money should always be by express. (See par. 3594.)

TRANSPORTATION OF GYMNASTIC AND ATHLETIC APPLIANCES.

3664. The Quartermaster Corps is authorized to transport gymnastic and athletic appliances, purchased with regimental or company funds for the use of troops, from the nearest market to the post or station of the troops. In all cases of necessary removal the articles supplied for use in bakeries, libraries, reading rooms, schools, and gymnasiums will also be transported by the Quartermaster Corps. (A. R. 340, 1913.)

TRANSPORTATION OF MOVING-PICTURE OUTFITS AND SUPPLIES.

3665. Moving-picture machines, films, and supplies purchased from public funds will be transported on Government bill of lading.

Lantern slides for stereopticons belonging to Army officers on college details, used for the purpose of illustrating their lectures, constitute a part of their professional library and will be transported at public expense. (A. G. O. 2136299.)

3666. A quartermaster is authorized to transport books and musical instruments purchased for or donated to post chapels or to post or company libraries, and gymnastic and athletic appliances purchased with regimental, exchange, or company funds for the use of troops, from the nearest market to the post or station of the troops. Also to furnish transportation, at public expense, for reading matter donated for use of enlisted men of the Army or the United States military prison at Fort Leavenworth, Kans., such transportation to be furnished from place of donation to the post, hospital, or prison where intended for use. All such packages will be impersonally addressed and consigned to the proper commanding officer of troops or hospitals, or the commandant of the prison. (A. R. 1144, 1913.)

3667. The Quartermaster Corps is authorized to ship (under the regulations governing the transportation of military property, and on the same forms of bills of lading) articles donated to the Medical Museum at Washington, the library and museum of the Military Service Institution at Governors Island, N. Y., or the United States Military Academy at West Point, N. Y. Packages will be marked with the name of the institution and sent in care of the depot quartermaster at Washington or New York, or the quartermaster at West Point. (A. R. 1145, 1913.)

3668. Medical and official publications furnished from the Surgeon General's office to surgeons in charge of hospitals will be properly filed and preserved in the hospital library. The expense of binding these publications and those issued to department or division surgeons will be defrayed by the Medical Department, and they will be transported to and from the medical supply depots by the Quartermaster Corps. (A. R. 1463, 1913.)

3669. When the exchange of duplicate volumes in the libraries of the several military posts and service schools for other volumes for use in such libraries is to the advantage of the public service, transportation to the place where the contemplated exchange is to be made and the return transportation of the exchanged volumes are a proper charge against public funds, and shipment may be made on Government bill of lading. (Bul. 16, W. D., 1914.)

TRANSPORTATION OF SUPPLIES FOR POST EXCHANGES.

3670. The transportation of supplies for post exchanges will not be procured by use of a Government bill of lading, but the charges for such transportation must be met from post exchange funds.

TRANSPORTATION OF SUPPLIES PURCHASED FROM HOSPITAL FUNDS.

3671. The cost of transportation of supplies purchased from the hospital fund of any military hospital, should be paid for from such hospital fund, and not from the appropriation for Army transportation. (22 Comp., 72.)

TRANSPORTATION OF SUPPLIES FOR MILITIA.

3672. Supplies issued to the several States and Territories under the laws for arming and equipping the militia will be turned over to the Quartermaster Corps for transportation and delivery at the railroad depot or steamboat dock nearest to the point within the State or Territory designated by the Government thereof. Separate bills of lading will be used in shipping this property. (A. R. 1143, 1913.)

3673. The cost of transportation of unserviceable and unsuitable property turned into a United States arsenal or depot is a proper charge against the appropriation "Supplies, services, and transportation." (Par. 109, Militia Reg.)

3674. Government bill of lading will be issued to cover transportation of condemned Army horses issued to the militia, but the bill of lading will be indorsed: "Payable from militia funds, State of"

TRANSPORTATION OF SUPPLIES FOR OTHER GOVERNMENT DEPARTMENTS AND BUREAUS.

3675. Hereafter the Quartermaster General and his officers under his instructions, wherever stationed, shall receive, transport, and be responsible for all property turned over to them, or any one of them, by the officers or agents of any Government survey, for the National Museum, or for the civil or naval departments of the Government, in Washington or elsewhere, under the regulations governing the transportation of Army supplies, the amount paid for such transportation to be refunded or paid by the bureau to which such property or stores pertain. (Act July 5, 1885; 23 Stat., 111.)

3676. Under authority shown in paragraph 3675 hereof, the Quartermaster Corps will ship all property that may be delivered to it by any department or bureau of the Government, but the property must be securely packed and marked with consignee and destination before delivery to the Quartermaster Corps. Government bills of lading will be issued as provided in paragraph 3623.

3677. The personal effects of officers of the United States Coast Guard, where shipment is to be made through the Quartermaster Corps of the Army, are to be properly packed and crated prior to delivery to that corps. (Cir. letter, Treasury Dept., Feb. 20, 1912.)

DEMURRAGE AND STORAGE.

3678. The tariffs of all railroads provide that carload shipments must be unloaded promptly and that cars placed for loading must be loaded within a reasonable time. The time usually allowed is 48 hours after cars are placed for unloading or loading, and, if not released within this time, an additional charge (demurrage) is assessed. The "free time" given is ordinarily ample for loading or unloading, and demurrage should not be incurred except under extraordinary conditions. In such cases the quartermaster will furnish a statement to the agent of the carrier showing the actual time each car was held and an explanation as to the cause of delay. The explanation should be full and complete, as it will be attached by the agent to his bill as authority for payment.

3679. Where less than carload shipments are not removed from the freight house within a reasonable time (usually 48 hours), a storage charge is assessed by the carriers for each day the property is left in the freight house. Quartermasters will see that shipments are removed from freight houses promptly in order that additional expense may not be incurred for storage.

3680. The relations between the local quartermaster's office and the local office of the carriers should be such as to insure prompt notification of the arrival of any freight.

TRANSPORTATION OF REMAINS.

3681. For regulations governing the shipment of the remains of a deceased officer or enlisted man, see paragraphs 87 and 167, A. R. 1913.

Corpses must be placed in such coffins or cases as will prevent the escape of offensive odors. A certificate of a physician or health officer, stating cause of death, and that it was not from infectious or contagious disease, must be attached to waybill and duplicate pasted on top of case.

The outside case or box should be provided with at least four handles. (Official express rules.)

STREET CAR AND FERRY TICKETS.

3682. For the transportation of officers, enlisted men, applicants or rejected applicants for enlistment, and employees of the United States in the transaction of public business, street car, electric railway, or ferry tickets will be supplied by the Quartermaster Corps when this form of transportation is preferable in convenience and cost to other forms of transportation. This will not apply to an officer traveling under orders covering mileage. Travel between place of residence and office or place of employment is not travel in the transaction of public business within the meaning of this paragraph. The tickets, when purchased, will be taken up on the property account and expended solely in the performance of public duty. (A. R. 1127, 1913, as changed by C. A. R. 5, 1914.)

3683. Street car and ferry tickets will be furnished to persons, except officers traveling under orders covering mileage, where necessary to travel to and from posts or stations to depots where transportation requests are obtained for the journey; also from such posts, stations, and depots to railway stations or to docks when this form of transportation is preferable in convenience and cost to other forms of transportation.

3684. Street car and ferry tickets will be purchased from the allotment made for Class "A" supplies.

TOLL BRIDGES, FERRIES, AND TURNPIKES.

3685. Whenever it shall be necessary for troops, teams, or employees in the military service to pass on public duty over a legally constituted toll bridge, ferry, or turnpike, the officer or person in charge of the party will apply to the nearest quartermaster for a request for such passage. If he can not obtain it, he will give to the keeper of the bridge, ferry, or turnpike a certificate stating the number of persons and whether mounted or on foot, number of loose animals, teams, and animals to each team for which toll or ferrage is due, and showing that the travel is on public duty. Accounts for such service, accompanied by the request, or certificates duly receipted, will be presented to the nearest disbursing quartermaster for settlement, who, before payment, will satisfy himself that the rates charged do not exceed those authorized, or paid by private individuals, and that the indebtedness was necessarily incurred for the public service. Payment may be made at the authorized or usual rates, unless more favorable terms can be obtained. (A. R. 1126, 1913.)

DRAYAGE AND HAULING.

3686. Hauling by other than owned transportation is a Class I nonpersonal service, and estimates for such hauling should be submitted annually as provided in paragraph 418.

3687. Drayage and hauling by commercial means should be restricted as much as possible and every effort made to perform the hauling with owned means of transportation.

3688. The hauling of baggage, household goods, and personal effects as incident to its transportation is authorized at public expense, and such hauling as may be necessary will be furnished by the Quartermaster Corps.

3689. There is no authority for reimbursement where the cost of hauling is paid from personal funds, the Comptroller of the Treasury having held:

"There is no law, or regulation having the force of law, which makes provision for the reimbursement of a person who hauls his baggage upon his own responsibility at his own expense. This hauling was voluntary on the part of the person concerned, and, under the circumstances appearing, reimbursement of the cost of the hauling is not authorized." (Comp., Feb. 26, 1916.)

3690. An officer under orders to change station to or from a point where no quartermaster is available will communicate with the department quartermaster, requesting instructions as to hauling. If there is not sufficient time available to communicate with the department quartermaster, the officer will arrange for the hauling in the most economical manner and will forward the bill to the department quartermaster for payment, certifying thereon that the service was actually performed, was secured after competition, if any, and that the amount charged is fair and reasonable.

3691. If an officer, for his own convenience, elects to fix his residence at a point not in the city in which he is stationed under orders, and such action results in increased charges for hauling his personal effects on his change of station to or from the point at which he is stationed, the excess cost of hauling over what it would have cost to have hauled the property in the city in which he is stationed, by Government team or commercial service, will be charged against and collected from the officer concerned. (296322, Q. M. G. O., Feb. 27, 1911.)

3692. An Army officer ordered on duty without troops at a post or station where there are no public quarters, whose baggage upon arrival is hauled to a storage house at public expense, is not entitled to reimbursement of cost of hauling baggage from storage to quarters. (20 Comp., 702.)

TRANSPORTATION CLAIMS.

3693. *Claims for reimbursement account transportation.*—Travel at public expense should be on tickets procured on transportation requests. In such instances as may occur where it has been necessary to pay the transportation from personal funds, through being unable to secure transportation request, conductor declining to honor ticket, or other reasons, the traveler will file claim, through channels, with the Quartermaster General.

As shown in paragraph 3636, the Comptroller of the Treasury has refused to sanction the reimbursement of persons who have had their baggage transported at personal expense. If through unusual circumstances instances of this kind should occur, claim for reimbursement may be made, through channels, to the Auditor for the War Department.

3694. *Claims against carriers.*—The attention of all concerned is invited to the following provisions of the Government bill of lading:

Unless otherwise specifically provided hereon, this bill of lading is subject to the same rules and conditions as govern commercial shipments made on the usual forms provided therefor by the carrier.

In case of loss or damage to property while in the possession of the carrier, such loss or damage shall, when practicable, be noted on the bill of lading before its accomplishment. All practicable steps shall be taken at that time to determine the loss or damage and the liability therefor, and to collect and transmit to the proper officer, without delay, all evidence as to the same. Should the loss or damage not be discovered until after the bill of lading has been accomplished, the proper officer shall be notified as soon as the

loss or damage is discovered, and the agent of the carrier advised immediately of such loss or damage, extending privilege of examination of shipment.

NOTE.—The "proper officer" is the officer designated to settle the account for transportation.

3695. The "proper officer" is also invited to the following extract from section 6 of the uniform commercial bill of lading:

"Claims for loss, damage, or delay must be made in writing to the carrier at point of delivery or at the point of origin within four months after delivery of the property, or in case of failure to make delivery then within four months after a reasonable time for delivery has elapsed. Unless claims are so made the carrier shall not be liable."

3696. Quartermasters must comply fully with these rules in the case of loss or damage to public property, and so far as practicable in cases of loss or damage to personal property or baggage transported on Government bills of lading; in the latter cases notifying the agent of the carrier in writing that claim will probably be filed by the owner, and also advising the owner of the property that it is incumbent upon him to file claim with the carrier within four months after delivery, and that if such action is not taken within the time specified the carrier will, under the provisions of the uniform bill of lading and rulings of the Interstate Commerce Commission, decline to entertain any claim.

* * * Public property that has been in transit will be carefully checked upon arrival at its destination by the receiving quartermaster with the bill of lading or manifest in order to ascertain whether the carrier has fully carried out all obligations imposed upon him. Should any discrepancy, loss, or damage be found, the receiving quartermaster will at once make application for a surveying officer, by whom the facts will be fully investigated (unless the carrier voluntarily assumes liability for the loss), and the money value of the damage or deficiency will be charged to the party responsible therefor, whether it be the invoicing officer or the carrier. The property will be delivered by the receiving quartermaster to the officer to whom it is invoiced or to other proper consignee with a statement of the deficiency or damage and that action by a surveying officer has been requested. * * * In case the responsibility is fixed upon the carrier the receiving quartermaster will note on the bill of lading the deductions which shall be made for such loss or damage by the quartermaster who pays the account, and will attach to the bill of lading two copies of the approved report of the surveying officer. The quartermaster who pays the account will make the deduction and refund the amount stopped to the proper department in the following manner, for example: If from an account of \$100 for transportation services there is a deduction of \$25 for ordnance stores lost, the quartermaster will take credit under the proper item number of "Supplies, services, and transportation" for \$75 paid to the carrier and also for \$25 deposited to the credit of the Treasurer of the United States on account of "Replacing ordnance and ordnance stores"; but if the deduction is on account of supplies lost by the carrier, pertaining to the appropriation "Barracks and quarters," he will take credit on his account current, under the proper item number of "Supplies, services, and transportation," for \$25 as carried to "Barracks and quarters," under which head he will charge himself with that amount. If, in any instance, collection can not be made, that fact, together with reasons therefor, will be reported to the proper chief of bureau.

Should the officer to whom the property is invoiced on receipt of the same discover loss, damage, or discrepancy not noted by the receiving quartermaster, he will at once make application for a surveying officer, notifying the receiving quartermaster of the action.

In the case of shipments to the Philippine Islands via commercial lines, the receiving quartermaster is authorized to accomplish bills of lading on the receipt of stores, noting thereon the value of the stores lost or damaged, as shown by the invoices, plus the cost of transportation; settlement to be made with the carriers with the proper deduction to cover the value of the stores and the cost of transportation. Final settlement to await the action of a surveying officer, to be called for immediately by the receiving officer. (See A. R. 721, 1913, as changed by C. A. R. 42, 1916.)

3697. In case of loss or damage to private property of officers, or other persons connected with the military service, that has been shipped on Government bill of lading, the Comptroller of the Treasury has decided that any claim for loss or damage to the property by the carrier is a matter between the owner of the property and the carrier, and that there is no authority of law for the withholding of money due by the Government to the carrier to reimburse the owner for the loss of his property.

The proper officer of the Quartermaster Corps, will, however, exhaust every proper means to have a satisfactory adjustment made. (Cir. 14, W. D., 1910.)

The owner of the property must file claim with the carrier for any loss or damage, but the claim may be filed through the quartermaster designated to settle the account, and that officer will, in such cases, endeavor to effect a prompt, equitable settlement.

3698. *Claims against the Government for loss or damage to personal property in transit.*—Under the provisions of paragraph 726, Army Regulations, 1913, compensation may be made:

* * * For the loss of or damage to the regulation allowance of baggage of officers and enlisted men sustained in shipment under orders to the extent of such loss or damage over and above the amount recoverable from the carrier furnishing the transportation, provided such loss or damage occurred on or after March 4, 1915.

3699. * * * Each claim for compensation will be forwarded, through military channels, to the Auditor for the War Department and will, if possible, be accompanied by the proceedings of a board of officers showing fully the circumstances of the loss. All personal property for the loss or destruction of which payment is claimed must be enumerated and described in the proceedings of the board of officers.

but the board will recommend payment for only such articles as in the opinion of the board were reasonable, useful, necessary, and proper for the claimant to have in the public service in the line of duty.

As in most cases the property for which compensation is claimed has been more or less worn, the board will determine the value of each particular article and recommend the amounts to which claimants may be entitled.

The board should show in their proceedings the amount collected from the carrier, and this amount should be deducted from the total amount allowed.

TRANSPORTATION BY WATER.

ARMY TRANSPORT SERVICE.

GENERAL PROVISIONS.

3700. It shall be the duty of the Quartermaster's Department, under the direction of the Secretary of War, * * * to furnish means of transportation for the Army, its military stores and supplies. * * * (R. S. 1133.)

The Quartermaster Corps is charged with the transportation of troops and supplies between the United States and such overseas garrisons and military commands as shall be authorized. Those officers and employees who are detailed to carry out the work constitute the Army transport service. All necessary expenses incident to that service will be paid from the appropriations made for the support of the Army. The Army transport service is governed by special regulations promulgated by the Secretary of War. (A. R. 1109, 1913.)

3701. The Army transport service is organized as a special branch of the Quartermaster Corps, United States Army, for the purpose of transporting troops and supplies by vessels on overseas routes. All necessary expenses incident to that service will be paid from the appropriations made for the support of the Army.

3702. In time of peace the transport service will be under the supervision of the Quartermaster General and conducted by its own officers and employees and made, as far as practicable, independent of other branches of the service. Such matters as relate to medical attendance will be under the supervision of the Surgeon General of the Army. (A. T. S. R. 2a, 1914.)

3703. Under war conditions, i. e., where ports of embarkation have been established, the transport service at such ports will be under the supervision of the commander of the port of embarkation. (A. T. S. R. 2b, 1914.)

3704. When necessary, the owned transport service will be supplemented by commercial vessels which have been chartered and refitted under direction of the Quartermaster General and assigned for service at the several ports of embarkation.

ADMINISTRATION.

3705. The headquarters of each line of transports in the United States are termed home ports.

3706. Each home port will have the necessary equipment of officers and employees and will be provided with proper terminal facilities, including wharfrage, storage room, and office. The general organization of the personnel for each home port will be as shown in paragraph 4, Army Transport Service Regulations, 1914, subject to such reduction as may be practicable.

3707. The general superintendent and his assistants, the medical superintendent, and the Signal Corps superintendent will be assigned by orders from the War Department. Employees will be appointed as shown in paragraphs 6 and 7, Army Transport Service Regulations, 1914.

3708. Under peace conditions the general superintendent will be an officer of the Quartermaster Corps and will be charged with the entire administration of the service, pursuant to its regulations and the requirements of law, except such matters as relate to the Medical Department and the Signal Corps. His duties are detailed in paragraph 8(c), Army Transport Service Regulations, 1914.

3709. The medical superintendent will be an officer of the Medical Department, who will report to the general superintendent and act as his adviser in sanitary matters and in the administration of the medical service on board. His duties are detailed in paragraph 10, Army Transport Service Regulations, 1914.

3710. An officer of the Signal Corps will be assigned as Signal Corps superintendent. He will report to the general superintendent and act as his adviser in connection with the administration of the radio service. His duties are detailed in paragraph 11, Army Transport Service Regulations, 1914.

3711. The qualifications and duties of the several technical civilian assistants are outlined in detail in paragraphs 12 to 19, inclusive, Army Transport Service Regulations, 1914.

3712. Whenever the exigency of the service requires the assignment to a transport of an officer of the Army as transport quartermaster, he will relieve the master of all prescribed administrative duties not connected with the navigation of the ship (A. T. S. R. 20-26 and 36-39, 1914) and he will assume all the duties prescribed for the quartermaster agent.

3713. In the absence of a transport quartermaster, the master will be the representative on board ship of the general superintendent, and all orders for the ship will be given to him. His duties are detailed in paragraphs 20-26 and 36-39, Army Transport Service Regulations, 1914.

3714. To each transport will be assigned a transport surgeon who, under the direction of the medical superintendent and the commanding officer of troops, will act as medical officer and will be in command,

for administrative purposes only, of all enlisted men permanently attached to the ship. His duties are detailed in paragraph 27, Army Transport Service Regulations, 1914.

3715. To each transport not having a transport quartermaster, shall be assigned a quartermaster agent, who, under the supervision of the master will have charge of the steward's department and the subsistence of troops and all authorized persons on the transport, and as bonded officer of the Government will receive and turn over to the general superintendent upon return to home port all funds received from passengers for subsistence and also from authorized sales. His duties are detailed in paragraph 26 to 32, inclusive, Army Transport Service Regulations, 1914.

3716. The reports required in connection with operation of Army transports are shown in paragraphs 36 to 39, Army Transport Service Regulations, 1914. In addition, such reports will be submitted to the general superintendent as he may require.

3717. Apportionments of funds will be made by the Quartermaster General to the general superintendents of the Army transport service and to quartermasters at ports under whose direction transports are supplied, for the transports under their direction for the procurement of supplies and stores.

3718. The general superintendents of the Army transport service and those quartermasters at ports under whose direction transports are employed bear the same relation to their vessels that quartermasters of territorial divisions bear to the posts in their departments, and allotments will be made and apportionment and allotment accounts kept and posted by these officers, and allotment accounts by transports as directed for department and post quartermasters.

3719. Requests for supplies submitted by the transports will be limited to actual necessities for the voyage under contemplation, effort being made to avoid the accumulation of surplus stores subject to deterioration. Detailed instructions and tables of allowances are issued by the general superintendents of home ports in the United States for transports in regular service.

3720. Lists of deck, engine, and stewards' quartermaster supplies regularly used on board transports are published in "Price List of Class A supplies and lists of awards," giving unit costs of the various articles. Requisitions submitted to home ports should call only for such articles as are listed in these publications, using the unit costs therein shown. The total of the requisitions must always be within the limit of funds allotted to the transport.

3721. At home ports, fuel is obtained under annual contract made by the general superintendent. On the Pacific, annual contracts are also executed by officers of the Quartermaster Corps stationed at Nagasaki, Japan, and Manila, P. I. Transports homebound from Manila touch at Nagasaki and obtain sufficient fuel under the contract there to operate to San Francisco, and as a rule from thence to Honolulu on next outward voyage. The freight transport *Dix* on her homebound voyage from Manila, light, calls at the port of Milke, Japan, and takes a cargo of coal to Honolulu, at which port the outbound passenger transports replenish their bunkers for the voyage to Manila. All coal purchased in Japan is paid for by the officer of the Quartermaster Corps stationed at Nagasaki, and the fuel taken by the various transports, both at Nagasaki and Honolulu, is invoiced to them at cost price, being taken up and accounted for the same as any other supplies received.

3722. When it becomes necessary to requisition for supplies at ports other than the home port the number of the advice of apportionment issued by the office of the Quartermaster General to which the supplies are chargeable should be indicated on the requisition. Special report will be made to the general superintendent at the home port of all supplies so obtained.

3723. All employees of the Army transport service upon their entry shall be sworn to obey the lawful orders of their superiors, and to observe the regulations of the service. Any commissioned officer in the Army transport service, authorized to employ men in its service, is authorized to administer the oath. Assignments of licensed officers are made on direction of the Quartermaster General, and the rates of pay are designated by him. The number of men in each grade or position on each ship is fixed by the Quartermaster General. Ship employees are not in the classified service.

3724. All employees, licensed and unlicensed, are required to sign shipping articles for a definite period.

3725. The shore establishment employees are classified employees, subject to the rules and regulations of the Civil Service Commission in regard to their employment. Full details in regard to the classified employees are contained in paragraphs 127 to 246, the provisions of which must be strictly complied with.

3726. Annual apportionments of funds are made by the Quartermaster General to general superintendents of the Army transport service, and quartermasters in charge at ports other than home ports, for procurement of necessary nonpersonal services. Annual contracts are made for water, laundry, stevedoring, rental of submarine signal receiving apparatus, and removal of ashes—competition being invited by circular proposal and advertisement.

REPAIRS TO TRANSPORTS.

3727. It is expected that each transport in commission will be placed in dry dock for bottom cleaning and painting, overhauling and sea valves, strainers and stern bearings, examination and repair, as necessary, of propeller, tall shaft, rudder, zinc plates, scupper valves, and other underwater parts once every six to nine months, this work being accomplished at some time when the vessel is in port and when its services can best be spared for such a purpose and the work economically performed. When practicable, general repairs to the vessel will also be accomplished at the dry-docking period with a view to economizing time required for repairs. Best possible competition should be secured for accomplishment of all repairs, the

work being done at such ports as it is believed possible to accomplish same most economically—generally at the home port.

3728. Funds for repairs to transports are apportioned by the Quartermaster General to the general superintendents, Army transport service, at home ports, it being intended that the cost of running repairs for maintenance of the vessels be kept within the amount of funds apportioned for the period stated in the advice of apportionment.

3729. The master, chief engineer, and chief steward of each transport is required to keep a complete list of all work required in their respective departments, notation being made on this list from time to time as necessity for each repair becomes apparent. Upon arrival at the home port, these lists should be submitted by the master of the vessel to the general superintendent under whom the transport is being operated, the repair lists being carefully scrutinized under his direction and the work to be performed limited to the minimum consistent with satisfactory and efficient operation of the vessel.

3730. Special care should be exercised in the preparation of specifications clearly describing the work to be performed in connection with each item of the repair lists, to clearly, completely, and lucidly state just what work is required, and avoiding any ambiguity or careless phraseology.

3731. Changes, alterations, or additions in the original or existing construction of the vessel should not be included in the repair list, but submitted in separate lists for consideration of the general superintendent and higher authority; such of these changes, alterations, and additions as approved being accomplished at the same time as other general repairs. In obtaining bids for such betterments, each item should be listed separately, and separate prices obtained for the accomplishment of each, if it becomes necessary to procure prices before approval has been obtained for the modifications in construction.

3732. When the repair lists have been approved by the authority charged with this supervision, advertisements should be issued by circular proposal to all nearby ship repair firms and nearest navy yard, if practicable, the greatest possible competition being obtained. In inviting bids for repairs, Q. M. C. Form provided for this purpose should be used. (See blank form circular issued by Q. M. G. O. from time to time.)

3733. Proposals should be guaranteed either by individual sureties, a bonding company, or by certified check. Certified checks should be promptly returned to unsuccessful bidders after award has been made and contract executed, a formal contract being required where repair work costing in excess of \$500 is to be performed.

TRANSPORTATION OF INDIVIDUALS.

GENERAL PROVISIONS.

3734. *Provided*, That no part of this appropriation shall be applied to the payment of the expenses of using transports in any other Government work than the transportation of the Army, its supplies and employees; * * * and when, in the opinion of the Secretary of War, accommodations are available, transportation may be provided for the officers, enlisted men, employees, and supplies of the Navy, the Marine Corps, and for members and employees of the Philippine and Hawaiian governments, officers of the War Department, Members of Congress, * * * other officers of the Government while traveling on official business, * * * and without expense to the United States, for the families of these persons herein authorized to be transported. (Act Mar. 2, 1907.)

Provided, That when, in the opinion of the Secretary of War, accommodations are available, transportation on the vessels of the Army transport service may be furnished the secretaries and supplies of the army and navy department of the Young Men's Christian Association. (Act Mar. 23, 1910.)

Provided, That hereafter when, in the opinion of the Secretary of War, accommodations are available, transportation on the vessels of the Army transport service may be furnished the officers, employees, and enlisted men of the Revenue-Cutter Service and their families, without expense to the United States. * * * (Act Mar. 3, 1911.)

* * * and when accommodations are available, transportation may be provided for general passengers to the island of Guam, rates and regulations therefor to be prescribed by the Secretary of War. (Act Mar. 2, 1907.)

OFFICERS.

3735. An officer individually ordered to proceed to the Philippine Islands, Hawaii, China, Japan, or Canal Zone will, immediately after receiving his orders, make application in writing to the Quartermaster General of the Army for transportation on the Army transport upon which such orders require him to embark, or upon the first transport to leave for his destination after his probable arrival at the place of embarkation. (G. O. 196, W. D., 1907.)

3736. An officer who is on leave of absence in the United States, and is required to return to overseas station reached by Army transports, will apply in writing at the earliest practicable date to the Quartermaster General of the Army for transportation on the first transport to leave the place of embarkation for his destination after the expiration of his leave of absence. An officer who falls through his own neglect to secure transportation on the first transport sailing after the expiration of his leave of absence will be required to return to his station at his own expense upon the first commercial vessel available after the departure of the transport upon which he should have secured accommodations. (G. O. 196, W. D., 1907.)

3737. Officers upon leave status are permitted to travel upon transports, when accommodations are available, and their families also when accompanying them.

3733. Retired officers are allowed to use the transports when accommodations are available after all others entitled thereto have been provided for. The same privilege is extended to the families of retired officers when accompanying them but not otherwise.

3736. An officer of the Army traveling on a transport under competent orders, which entitle him to reimbursement for his subsistence will not be required to pay for the same, provided he furnishes the quartermaster agent with copies of his orders in duplicate, but if unable to do so he will pay for his subsistence.

3740. Assignments are made to trans-Pacific transports one month in advance of the sailing date, and no assurance can be given of favorable consideration upon applications of officers received by the Quartermaster General after that time.

NONCOMMISSIONED OFFICERS.

3741. A noncommissioned officer, entitled to second-cabin accommodations under paragraph 150, Army Transport Service Regulations, should make application in writing, through proper military channels, to the Quartermaster General of the Army, immediately upon receipt of orders to proceed to overseas station, for transportation on the Army transport upon which his orders require him to embark or upon the first transport to leave for his destination after his probable arrival at the place of embarkation. Suitable accommodations will then be assigned him if available.

3742. Similar application will be made promptly by noncommissioned officers who may be on furlough in the United States and required to return to overseas station.

3743. A noncommissioned officer who fails to make application as above indicated can secure transportation through the casual officer at port of embarkation, but will not be assigned second-class accommodations unless such may be available after the regular assignments have been completed.

ENLISTED MEN RETURNING FROM FURLOUGH.

3744. An enlisted man belonging to an organization or detachment on duty in the Philippines, Hawaii, or China, who may be on furlough in the United States and required to return to his overseas station, will apply in person to the officer in charge of casuats at Fort McDowell, Cal., in ample time for assignment with other casuats to the first transport sailing after the expiration of his furlough.

3745. When returning from furlough to station other than in the Orient, he will apply to the officer in charge of transports at port of embarkation.

ENLISTED MEN ON DISCHARGE OR RETIREMENT.

3746. Enlisted men who may have enlisted at overseas ports are entitled to transportation in kind and subsistence upon a transport to the port of enlistment or nearest port reached by the transport if application is made within a reasonable time after discharge from the service. The authority for such transportation will be issued by the representative of the Quartermaster Corps at port of embarkation upon presentation of necessary discharge papers.

Discharged soldiers and civilian employees who are entitled to return transportation to the United States under the provisions of General Orders No. 54, Headquarters of the Army, Adjutant General's Office, March 22, 1899, and General Orders, No. 96, Headquarters of the Army, Adjutant General's Office, May 19, 1899, and who desire to avail themselves of this privilege, must hereafter do so by the first available United States Army transport. To this end application must be made for such transportation within 30 days after the date of discharge, whereupon the particular transport upon which transportation will be furnished will be designated, and failure to travel on said transport will forfeit the right to the transportation. In cases where such forfeiture has been incurred and the commanding general, Philippine Department or Hawaiian Department, is of opinion that the circumstances justify an exception being made, he is authorized to direct that the transportation when available be furnished anew. (G. O. 166, W. D., 1905.)

3747. Retired enlisted men electing to live abroad or desirous of traveling for business or other reasons, will be furnished transportation, when suitable accommodations are available, upon the transports in regular operation, upon written application to the Quartermaster General.

CIVILIAN EMPLOYEES.

3748. Immediately upon receipt of orders for duty at overseas station reached by the transports, a civilian employee will make written application to the Quartermaster General, through the head of the bureau with which connected, for the required ocean transportation, but will take no steps to begin his journey until definitely notified that transport accommodations are available and have been assigned.

ARMY NURSE CORPS.

3749. Arrangements for the transportation of members of the Army Nurse Corps ordered to overseas station or returning to duty from leave of absence will be made by the Quartermaster General upon request of the Surgeon General of the Army, to whom all correspondence in regard thereto should be addressed.

OFFICERS' FAMILIES.

3750. Whenever an officer is individually ordered to overseas station and desires his family to accompany him or to follow him upon a later transport, he will make prompt application in writing to the Quartermaster General of the Army, giving ages and sex of all children.

3751. The following rules governing transportation upon Army transports are published for the information and guidance of all concerned:

(1) The law as interpreted and published in paragraph 194, Army Transport Service Regulations, 1914, permits transportation to be furnished on Army transports for members of families of officers, enlisted men, employees, and other persons mentioned in that paragraph, upon certificates that they are *permanent* members of the family of the person concerned. The department holds this to limit transportation to such persons as habitually reside with the head of the family and are naturally domiciled therewith, and to exclude those who are, or may desire to become transient visitors, guests, and temporary members of his household.

(2) Whenever application is made for the oversea transportation of persons other than the immediate members of family (*wife and children*), a certificate will be forwarded for the consideration of the War Department as follows:

Place
Date

This certifies that my is a permanent member of my immediate family, habitually resides with me, and has no other home.

(Bull. 10, W. D., 1916.)

3752. A member of an officer's family is permitted to make only one round voyage upon a transport within two years unless the additional trip is clearly shown to have been caused by illness or important and urgent business. Requests for transportation made under such conditions should clearly show the necessity for the trip, and in cases of sickness should be accompanied by a doctor's certificate. Families entitled to transportation unaccompanied by the head of the family can not be assured transportation upon any particular transport, but will be assigned to the first transport upon which accommodations are available. Families of officers stationed in the Canal Zone are allowed one round voyage every year.

3753. Transportation is not, however, furnished for the family of an officer when he would have less than six months' more service at his oversea station after the arrival of his family.

3754. The fiancée of an officer or enlisted man going to join him at an oversea station to marry him and thus become a member of his family is permitted to sail upon a transport.

ENLISTED MEN'S FAMILIES.

3755. Transportation upon transports is furnished for the families of enlisted men individually ordered to the Philippines, Hawaii, China, or Canal Zone, or desirous of joining the head of the family at such oversea station, provided the request is forwarded with favorable recommendation through military channels. Under ordinary conditions not more than one such trip will be authorized within two years, except to Canal Zone, where one round voyage each year is permitted. Whenever transportation is requested for any person other than the wife and children, certificate is necessary that the person is a permanent member of the family of the enlisted man concerned, habitually residing with him, and has no other home. (See par. 3751 for requirements of Bull. 10, W. D., 1916.) The ages of all children will be included in the application and also the address at which the applicant can be reached in the United States.

EMPLOYEES' FAMILIES.

3756. The immediate family of a civilian employee is entitled to transportation upon a transport to his oversea station in the Philippines, Hawaii, Guam, China, or Canal Zone when accommodations may be available. Applications for such transportation should be made to the Quartermaster General through the head of the bureau with which the employee is connected, specifying the ages of all children and the sex and color of all servants. Not more than one round voyage is granted within two years unless the return to the United States is clearly shown to have been due to illness or urgent and important business. No person other than wife and children will be furnished transportation unless a certificate is furnished that the person for whom passage is desired is a permanent member of the immediate family of the employee, habitually residing with him, and having no other home. (See par. 3751 for requirements of Bull. 10, W. D., 1916.)

OFFICERS, ENLISTED MEN, AND EMPLOYEES OF OTHER DEPARTMENTS.

3757. When accommodations are available, transportation is permissible upon transports for officers, enlisted men, and employees of the Navy, Marine Corps, and Coast Guard service upon official request of the head of the department, whether they may be traveling upon official duty or returning to duty from leave of absence or furlough.

3758. The law does not, however, permit the issuance of transportation for officers and employees of other departments, except as above indicated, unless they are traveling upon official business. Persons upon leave status, therefore, are not entitled to transportation. All requests for such transportation must come through the head of the department concerned.

SERVANTS.

3759. An officer or employee can secure transportation, when suitable accommodations are available, for such male or female servants as he may desire to accompany his family to oversea station, but in making

his application to the Quartermaster General for such transportation Bulletin No. 13, War Department, 1916, requires that he must furnish a certificate to the following effect:

Place.....
Date.....

This certifies that is a bona fide servant in my family and not employed for the trip only. I personally guarantee that if the transportation is granted, said servant will not become a public charge upon the community to which taken and will be returned to the United States when necessary, without expense to the United States.

Authority for transportation will be contingent upon such certificate. Female passengers of this class will be assigned to second-class accommodations and males to troop-class accommodations upon transports. They will be allowed in first-class staterooms and upon the promenade deck only while in discharge of their duties.

STOWAWAYS.

3760. Stowaways not discovered until after the departure of a ship will be carried to the next United States port and there held in custody for return to the port of embarkation upon the same transport or upon the next returning transport. Stowaways brought to home port who may be found by the immigration authorities to be citizens of the United States will be released and not returned to port of embarkation.

OTHER OFFICIALS AND THEIR FAMILIES.

3761. Officers of the War Department, Members of Congress, officers and employees of the Philippine and Hawaiian governments, and their families are entitled to transportation upon the transports when accommodations are available, which can only be ascertained after all military passengers shall have been assigned.

3762. Requests for transportation from officers and employees of the Hawaiian government must bear the certificate of the governor, Territory of Hawaii, that the applicant is an actual employee. Transportation for officers and employees of the Philippine government is arranged by the Insular Bureau.

SECRETARIES OF THE Y. M. C. A.

3763. Secretaries of the Army and Navy department of the Young Men's Christian Association are furnished transportation upon transports upon request of the headquarters of that organization whenever accommodations may be available. The wives of such secretaries are required to pay a nominal fee for transportation when permitted to accompany the head of the family.

PAY PASSENGERS TO GUAM.

3764. The law permits the issuance of transportation for general passengers to the island of Guam upon the cash payment of rates established by the Secretary of War therefor. Favorable consideration of such requests, which are made direct to the general superintendent, Army transport service, San Francisco, Cal., is contingent upon accommodations being available upon the sailing date.

3765. Missionaries duly accredited by the mission board of the church or denomination represented will be furnished transportation as pay passengers to Guam under special rates authorized by the Secretary of War whenever accommodations are found for their assignment. Applications for such cases require action by the War Department.

3766. Under special arrangement with the authorities of the Panama Canal, transportation is furnished, when accommodations are available, for employees of the Panama Canal and their immediate families upon payment of the same rates as applicable upon vessels of the Panama Railroad Co. The order for such transportation must be obtained through the canal authorities in the Canal Zone or their representatives in New York.

3767. A circular containing much useful information for prospective passengers upon trans-Pacific transports is furnished when the transportation is granted, the following being a sample of the latest circular in force:

CIRCULAR OF INFORMATION.

WAR DEPARTMENT,
OFFICE OF THE QUARTERMASTER GENERAL, U. S. ARMY,
Washington, March 1, 1917.

The following is published for the information and guidance of those to whom authority is granted for overseas transportation on Army transports:

The office of the depot quartermaster and general superintendent, Army transport service, San Francisco, Cal., is situated at the Army transport dock, foot of Laguna Street, Fort Mason, San Francisco, Cal. Transports sail from United States Army transport dock, Fort Mason, San Francisco, Cal., for Honolulu, Guam, and Manila promptly at 12 o'clock noon on the date specified.

The Army transport dock can be reached: From Ferry Building, by any Municipal Line, transferring north at Stockton Street (Municipal Line car F) direct to entrance to dock. Transfer can also be made at Van Ness Avenue to Municipal Line car H, north, direct to entrance to dock.

From Third and Townsend Street Depot: By United Railways cars (Ellis Street line) on Townsend Street side of depot, transferring to Stockton Street line (Municipal Line car F) at Stockton and Ellis Streets.

Authority for passage on the transport must be secured in advance from this office for each person (adult or minor) transported, whether of the Army or Navy or a civilian.

When the authority for transportation is received, the recipient thereof will communicate at once with the general superintendent, Army transport service, Fort Mason, San Francisco, Cal., notifying him of intention to claim transportation under the authority conveyed in letter from this office.

If, at any time after the receipt of the letter from this office authorizing transportation on an Army transport, it is found that the person or persons to whom such transportation is granted can not make the voyage, it is especially requested that the Quartermaster General be notified at the earliest possible moment.

The medical superintendent, Army transport service, is required to see that every person embarking on a transport is free from infectious or contagious diseases. In order to expedite the work of the necessary examination, all officers and enlisted men of the Army, Navy, and Marine Corps, traveling independent of organizations, and all civilian passengers are requested to call at his office at 216 Pine Street, San Francisco, Cal., not earlier than five days before sailing date. If time does not permit of the passenger calling at the office of the medical superintendent by 4.30 p. m. on the day before sailing, he will find the medical superintendent at the transport dock after 9.30 a. m. on the day of sailing. The transport officials must be satisfied that vaccination has been made within a reasonable time.

Upon completion of examination by the medical superintendent, Army transport service, application for transportation must be made to the general superintendent by the party having authority to sail. The transportation order issued by the office of the general superintendent, Army transport service, must be delivered at the transport office *immediately* upon boarding the transport, as no assignment will be made unless this order is presented.

Mail matter of all kinds, addressed in care of the general superintendent, Army transport service, San Francisco, Cal., to outgoing passengers will be held in his care until instructions as to its disposition are received from the addressee. Such instructions may be communicated by telephone.—Franklin 921.

Charges made for subsistence on the transport are as follows and are payable in advance to the quartermaster agent on board transport:

	Charges per day.		
	First class.	Second class.	Troops class.
Adults and children 12 years of age and over.....	\$1.00	\$0.75	\$0.35
Children 5 years of age and under 12.....	.50	.37½	.17½
Children under 5 years of age.....	Free.	Free.	Free.

No charge is made for stateroom or attendance.

Assignments to berths are made by the general superintendent, Army transport service, on the day of sailing of the transport, and no modification thereof will be permitted.

The railroad lines to San Francisco will check 350 pounds of baggage on each first-class full ticket, and 175 pounds on each half-fare ticket, provided the travelers present, at the time baggage is checked, railroad tickets and copy of order directing them to proceed to Manila or other trans-Pacific port or, in the case of members of their families, the letter from the Quartermaster General of the Army showing that reservations have been made on the transport. This will not apply to those holding other than first-class railroad tickets or to those traveling on Government transportation requests.

A suitable amount of baggage is allowed each passenger, but nothing larger than a steamer trunk will be permitted in a stateroom.

The Government assumes no responsibility for loss of baggage, but exercises every possible care in receiving and transporting it.

Baggage must be delivered at the Army transport dock, charges prepaid. All baggage should be marked with the full name and initials of the owner, preferably by being painted on, but certainly by some means which will prevent its separation from the baggage and thus cause the article to be lacking identification. When baggage does not accompany the passenger, it is suggested, in order to avoid possibility of loss, that it be sent to transport dock by registered expressman, whose number should be taken.

Baggage transported is divided into three classes:

1. Baggage desired by passenger for use in stateroom.
2. Baggage stored in the baggage room of the transport, which is accessible to passengers at stated hours during each day.
3. Baggage stored in the hold of the transport, which is not accessible to passengers during the voyage.

Suitable pasters for baggage (cabin, baggage room, hold) will be furnished passengers in the offices of the general superintendent upon application for the necessary permit to sail.

Baggage checks will be furnished passengers. Passengers should check their baggage before embarking to insure loading of same on transport.

The time occupied from San Francisco to Manila, under ordinary conditions, is about 28 days.

Light clothing should be taken for use during part of the voyage. Rain clothing is not essential aboard ship.

A medical officer of the Army accompanies each transport.

On each transport to which ladies and children are assigned there is a stewardess.

A liberal number of steamer chairs is provided by the transport service for the use of passengers, who will not be allowed to bring aboard for personal use deck chairs which can not be folded.

Dogs are not allowed on Army transports.

There are no laundry facilities aboard Army transports.

Baggage is examined in Manila as soon as landed and dutiable merchandise must be declared.

Personal and household effects of officers and employees will be admitted at Manila free of duty under conditions of the following paragraph (538) of section 10 of the Philippine tariff law of 1909:

"Professional instruments and implements, tools of trade, occupation, or employment, wearing apparel, domestic animals, and personal and household effects * * * belonging to persons coming to settle in the Philippine Islands, in quantities and of the class suitable to the profession, rank, or position of the person importing them, for their own use and not for barter or sale, accompanying such persons or arriving within a reasonable time, in the discretion of the collector of customs, before or after the arrival of their owners, upon the production of evidence satisfactory to the collector of customs that such persons are actually coming to settle in the Philippine Islands, that the articles are brought from their former place of abode, that change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them: *Provided*, That neither merchandise of any kind, nor machinery or other articles for use in manufacture, shall be classified under this paragraph: *And provided further*, That officers and employees of the United States Government or of the government of the Philippine Islands, or religious missionaries taking station in the islands shall be considered as 'coming to settle' for the purposes of this paragraph."

The uniform to be worn by officers and enlisted men upon Army transports is specified in section (e), paragraph 53, Uniform Regulations (rev. ed., 1914), which reads as follows:

"53 (a). *United States Army transports, in time of peace.*—Enlisted men will wear the service uniform and those on fatigue duty the fatigue uniform. (See par. 39 (e), p. 21.)

Officers.—Until retreat the service or the white uniform will be worn. After retreat the service or any one of the evening uniforms (par. 17, p. 16) will be worn. The commanding officer will prescribe the uniform for all functions of a general nature on shore and for official or semiofficial functions whether or not of a general nature, and whatever the dress prescribed may be there must be uniformity. In foreign ports the special evening dress will be worn by all officers dining with naval or military authorities, messes, or civil officials. At official dinners of special formality side arms will be worn. (See note, par. 59, p. 31.) These regulations will apply to all officers on board, whether or not on duty with troops."

Telegrams on the subject of transportation for persons not in the Government service should be sent at private expense.

HENRY G. SHARPE,
Quartermaster General, U. S. Army.

3768. Applications for transportation from over-sea stations to the United States should be forwarded to the representative of the Quartermaster Corps at the port of sailing instead of to the Quartermaster General.

BAGGAGE.

3769. A suitable amount of baggage is allowed each passenger upon a transport, but nothing larger than a steamer trunk will be permitted in a stateroom. The Government assumes no responsibility for loss of baggage, but exercises every possible care in receiving and transporting it. Baggage must be delivered to the transport dock, charges prepaid. All baggage should be marked for identification with the full name or initials of the owner. Baggage should be divided into three classes:

1. Baggage desired by passenger for use in stateroom.
2. Baggage stored in the baggage room of the transport, which is accessible to passengers at stated hours during each day.
3. Baggage stored in the hold of the transport, which is not accessible to passengers during the voyage.

Baggage is examined in Manila as soon as landed and dutiable merchandise must be declared. Personal and household effects of officers and employees will be admitted at Manila free of duty under conditions of paragraph 538, section 10, Philippine tariff law of 1909, reading as follows:

"Professional instruments and implements, tools of trade, occupation, or employment, wearing apparel, domestic animals, and personal and household effects * * * belonging to persons coming to settle in the Philippine Islands, in quantities and of the class suitable to the profession, rank, or position of the person importing them, for their own use and not for barter or sale, accompanying such persons or arriving within a reasonable time, in the discretion of the collector of customs, before or after the arrival of their owners, upon the production of evidence satisfactory to the collector of customs that such persons are actually coming to settle in the Philippine Islands, that the articles are brought from their former place of abode, that change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them: *Provided*, That neither merchandise of any kind, nor machinery or other articles for use in manufacture, shall be classified under this paragraph: *And provided further*, That officers and employees of the United States Government or of the government of the Philippine Islands, or religious missionaries taking station in the islands shall be considered as 'coming to settle' for the purposes of this paragraph."

TRANSPORTATION OF TROOPS.

ORGANIZATIONS.

3770. As soon as practicable after the promulgation of orders requiring the over-sea transportation of a body of troops, the commanding officer will furnish to the War Department through military channels a statement giving the names of the officers and enlisted men belonging to the organization to be transported, and showing, in time of peace the names of the wives, children, other members of families of officers and enlisted men, and of all servants. The ages of all children and the sex and color of all servants should be specified. A certificate should be furnished for each person, other than wives and children, for whom transportation is requested, as set forth in paragraph 3751.

RECRUITS.

3771. Recruits for over-sea organizations who will embark from San Francisco will be assembled at Fort McDowell, Cal., and after being organized into companies under proper officers and acting noncommissioned officers, will be sent to the transport at such time on the sailing date as may be designated. The general superintendent, Army transport service, will be notified by the military authorities, Fort McDowell, Cal., as far in advance as possible as to the probable number of recruits and casualties that will go upon each sailing that sufficient berthing space may be reserved and made ready upon the transport.

3772. When recruits are to be sent to over-sea stations via Army transports from ports other than San Francisco, the commanding officer, recruit depot, will telegraph the department commander, or the officer in charge of transports, the number of men in the detachment to be sent and expected time of arrival. Similar information will also be furnished by him to the master of the transport.

3773. Before departure from recruit depot, the officer or noncommissioned officer in charge will be instructed to ascertain, upon arrival aboard the transport, from the master or first officer, the name of the commanding officer of troops, or, if there be none aboard at the time, the name and location of office of the quartermaster agent. He will then turn over his men, and their papers, to the commanding officer of troops, or the quartermaster agent, and request that proper quarters be assigned them.

3774. He will also be instructed that a stock of blankets and overcoats is maintained aboard Army transports for issue, and if the recruits are not provided therewith, prompt application should be made to the master or first officer, through the commanding officer of troops, for issue of the number required. These articles to be returned at termination of voyage.

TRANSPORTATION OF SUPPLIES AND PROPERTY.

3775. Supplies for the Army stationed in the Philippines and Hawaii procured at regular or irregular intervals at the request of the military authorities at over-sea ports, are forwarded by the Army transports as far as possible. The depot quartermaster, at the home ports, will make timely arrangements by concerted action to provide sufficient cargoes for each sailing, so that there may be no unnecessary accumulation of supplies waiting shipment and that there may be no shortage in the needs of the Army in our insular possessions. The Quartermaster General will be promptly advised when cargo space is available upon any transport which is not likely to be required by the consignments in sight.

3776. Supplies for the Army stationed in the Canal Zone will be consigned to the depot quartermaster, New York, who will forward the same on the first available transport to destination.

3777. The primary object of the operation of the transports is to provide for the carrying of the personnel and supplies of the Army, but the law stipulates transportation may be furnished for supplies of the Navy and Marine Corps when cargo space is available. This privilege is also extended under like conditions to the other executive departments. No charge is made for the transportation involved in such cases unless such action necessitates the shipment of Army supplies by commercial vessels, when settlement is made by transfer of appropriations upon the basis of the actual cost of transporting the property displaced by reason of the courtesy extended.

COMMERCIAL SHIPMENTS TO GUAM.

3778. On account of the isolated location of Guam, the law permits the transportation upon transports of merchandise of American production consigned to residents and mercantile firms of the island, when cargo space is available, without displacing military supplies. Under ordinary conditions the space available for such shipments is very limited, and definite arrangements must be made in advance with the depot quartermaster, San Francisco, Cal. The rates for such service as may be accepted are prescribed by the Secretary of War and are payable in advance. (36 Stat., 1061.)

HOUSEHOLD GOODS, PROFESSIONAL BOOKS, AND OTHER PERSONAL PROPERTY.

3779. The household goods, professional books, and other personal property of officers, enlisted men, and employees traveling on duty will be forwarded to destination upon the first available transport after their receipt by the depot quartermaster at the port of embarkation, to whom all such shipments should be consigned. Over-sea shipments should be strongly boxed or crated to withstand the strain incident to handling on shipboard.

AMMUNITION AND EXPLOSIVES.

3780. Ammunition, explosives, or any articles of an explosive or highly inflammable nature will not be accepted for transportation upon a passenger transport, except by order of the Secretary of War to meet an existing emergency. Special arrangements will be made by the War Department for the over-sea shipment of supplies of this character upon the transport *Dix* or by commercial carriers.

CHRISTMAS PACKAGES.

3781. The privilege has been extended to relatives and friends of sending Christmas packages, without charge, upon transports to officers, enlisted men, and employees stationed in our insular possessions. Such packages are limited to 20 pounds in weight, and must be sent in the care of the depot quartermaster, San Francisco, with express or freight charges prepaid. The November transport is the last sailing to reach the Philippines in time for Christmas.

AUTOMOBILES.

3782. Automobiles belonging to officers and employees stationed at over-sea ports will be forwarded by regular transports, when there is space available, without displacing Government shipments. No assurance can be given that automobiles will be shipped upon any particular transport. Such property should be sent uncased in the care of the depot quartermaster at port of embarkation, who will store and ship the same at the first opportunity. The Government does not guarantee such automobiles against damage en route, but will exercise the utmost care to provide delivery in the same condition as when received.

TRANSPORTATION OF REMAINS.

3783. The remains of officers, enlisted men, and employees of the Army who may die while in the service of the United States in the Philippines, China, and Hawaii, will be brought to the United States by transport and turned over to the representative of the Quartermaster Corps at the port of embarkation for such disposition as may be directed.

TRANSPORTATION OF PUBLIC AND PRIVATE ANIMALS.

3784. Public animals are forwarded to the Philippines and Hawaii from time to time as needed upon the transport *Dix* sailing from Seattle, Wash.

3785. Private animals belonging to officers ordered to over-sea stations are also forwarded to destination by the first sailing of the same transport after receipt at Seattle, Wash., where they should arrive at least one month before the sailing date. No attendant or other representative of the owner is required, as the Quartermaster Corps provides the necessary attendants. Arrangements for the payment of forage consumed and any other extra expense involved must be made with the depot quartermaster when more than the authorized mounts are shipped by the transport *Dix*.

DOGS.

3786. The carrying of dogs upon passenger transports is not permissible. Upon special authority of the War Department, obtained in advance, dogs belonging to officers or employees stationed in our insular possessions are allowed to be carried upon the Army transport *Dix* sailing at periodical intervals from Seattle, Wash. The owner must make arrangements satisfactory to the depot quartermaster at port of embarkation for the care and other necessary expenses of the dog while upon the ship.

3787. It should be understood by the owner that the regulations of the Department of Agriculture do not permit the return of dogs or other animals from the Philippine Islands. This restriction does not apply, however, to Hawaii.

FUNCTIONS OF THE COMBINED OWNED AND CHARTERED SERVICE IN WAR.

GENERAL PROVISIONS.

3788. When necessary, ports of embarkation will be established under War Department orders. The commanders of such ports will, through the general superintendents of transport service, who are members of their staffs, have charge of all military transportation between their ports and the over-sea bases.

3789. Commercial vessels, as necessary and available, will be chartered and refitted for troop and animal service in accordance with standard specifications, under direction of the Quartermaster General, and assigned to the several ports of embarkation to supplement the owned service. (See Appendices 12 and 19.)

3790. These vessels will be chartered under the provisions of "Charter party" (Q. M. C. Form 112), and monthly settlement will be effected by the general superintendent of the port of embarkation, or other disbursing officer designated by the Quartermaster General.

3791. The commander of the port of embarkation prepares the schedules for the distribution and embarkation of troops, material, and supplies on transports. The commander of the concentration camp issues the orders necessary to carry out these schedules. Under all conditions these schedules will only be made after consultation with the commander of the troops involved. When a landing or disembarkation in the face of opposition is anticipated, the distribution and plan of embarkation will be made to suit

the tactical requirements of the situation, and in case of difference of opinion the final decision will rest with the commander of the troops. When no opposition to landing is expected the final decision will rest with the commander of the port of embarkation.

3792. The United States Army Transport Service Regulations published by the Quartermaster General of the Army under authority of the Secretary of War shall govern both the owned and chartered Army transport service.

3793. It is enjoined upon all officers administering the transport service that they study these regulations and thoroughly familiarize themselves with their requirements; also that they exact from their subordinates a strict compliance therewith.

3794. Upon establishment of ports of embarkation, the general superintendents will be furnished from Quartermaster General's office a supply of all required blank forms and they will see that each officer in charge of a transport, owned or chartered, is supplied with all necessary blank forms for rendition of required reports. Subsequent supplies of blank forms will be required for by the general superintendents in ordinary routine.

3795. Report of expenses and cost of transports in commission for each round-trip voyage will be rendered to the Quartermaster General at the end of the voyage on Q. M. C. Form 938 by the quartermaster of the transport.

3796. Upon return to the home port the transport quartermaster will make special report to the general superintendent, or officer in charge, of the transport service, of the cost of supplies and services, including subsistence and pay of the Army, each separately, under the appropriations involved, furnished him at ports other than the home port, giving name of port at which furnished.

3797. The owned Army transports when in commission are fully supplied and equipped. Commercial vessels taken into the transport service are required, under the terms of their charter, to be completely manned and equipped by their owners. The owner furnishes also all necessary running supplies, with exception of fuel and water.

3798. Running and other supplies required for operation of the owned transports are obtained in accordance with the provisions of this manual.

3799. Employees for the owned transports are engaged by the general superintendents upon orders of the Quartermaster General. These employees are not included in the classified service. All necessary employees for navigation of chartered transports are furnished by the owner in accordance with the terms of his charter party.

3800. The same general rules pertaining to the engagement of nonpersonal services in connection with the owned transport service in time of peace will govern at ports of embarkation where the service is composed of owned and chartered service; with exception that the owners of chartered transports will be required to keep their vessels in a proper state of repair.

3801. The shore establishments of the Army transport service at ports of embarkation will be in accordance with the provisions of paragraph 4, Army Transport Service Regulations, 1914, modified as necessary to suit conditions; and the general duties of the officers will be as described in paragraphs 8 to 18, inclusive, of those regulations.

EMBARKATION OF AN OVER-SEA EXPEDITION.

3802. When a disembarkation in the face of opposition is anticipated and it is imperative that animals shall not be separated from their proper commands, it will be necessary to equip vessels to carry both men and animals, but, as it is more efficient to use vessels for the transport of passengers or animals according to their construction, animals will as a rule be transported in vessels which have been engaged in carrying freight and have little passenger accommodations. The transports being in readiness, the general superintendent reports to the commanding officer, port of embarkation, their capacity and equipment.

3803. As soon as practicable after the promulgation of orders requiring the transportation of a body of troops overseas, the commanding officer of the port of embarkation will be furnished by the commanding officer of troops with a statement setting forth the number of officers and enlisted men of the command, together with the animals, carriages, wagons, and estimated cubic tons (40 cubic feet) of property and baggage to be transported.

3804. Having received these two reports, the commander of the port of embarkation prepares the schedules for embarkation of troops, matériel and supplies on the transports. These schedules will be made only after consultation with the commander of the troops to be embarked.

3805. The commander of the troops issues an embarkation order, based upon the schedules. The chief points to be considered in the preparation of such an order are as follows:

1. The hour, date, and place of embarkation.
2. The detail of an officer to supervise the loading on each pier.
3. The detail of guards to maintain order and discipline on the wharves during embarkation.
4. The disposition of the guard at camp.
5. The routes by which troops shall march to the place of embarkation and the rendezvous points for same.
6. Place where the expedition commander can be found during the embarkation and the name of the vessel on which he is to sail.

3806. The uniform, equipment, and supplies to be taken by the troops will be published in orders by the commanding officer as soon as practicable after receipt of orders for the over-sea expedition.

3807. All property to be left behind will be suitably packed, marked, and listed and turned over to the depot quartermaster, port of embarkation.

3808. The troop property, rations, forage, and ammunition and all articles not indispensable in camp will be loaded on the transports under direction of the general superintendent as soon as may be convenient, with due regard to accessibility and the order in which the property will be required by the troops on landing. The property and baggage of each company will be separated as far as possible and not mixed with other stores.

3809. Every article of baggage or property and every package that is put on board must be plainly marked or labeled. If large, to be labeled on each end and on top, the label to give the name of the owner and a general idea of the contents.

3810. The commander of the troops will cause a reconnaissance to be made of the roads and streets leading from camp to the wharves in order that the command may effect the march without confusion or delay and without inconvenience to other traffic.

3811. The commander of each ship detachment will make a survey of his transport in person and supervise the assignment of the officers and enlisted men of his command. The assignment completed, the transport quartermaster will furnish him with a number of typewritten copies of the assignments. At the same time a staff officer of the command will consult with the transport quartermaster and draw up a memorandum of sentinels and their posts on board required during the embarkation.

3812. At the prescribed hour, the command will be marched to the piers as the embarkation order directs. The first transport guard for each transport will be marched on board at once and be posted and instructed under the direction of the new officer of the day. The animals, guns, carriages, wagons, and other property still in the hands of the troops will be loaded by troop details as called for. The assignments having been previously explained to organization commanders, as per list furnished by the transport quartermaster, the command will be marched on board by company in a quiet and orderly manner, and each company will be conducted to its quarters by a staff officer of the command. The rifles will be placed in the designated racks and the packs and equipment stored in the proper places. To prevent confusion and to keep the gangways clear, all men not on duty will be held in their assigned quarters until the whole ship detachment is loaded. Departure from camp should be so timed that the whole command will be on board for the first meal which is served at the next regular meal hour after breaking camp.

3813. The assignment of officers and noncommissioned officers to accommodations is made according to rank, by the general superintendent.

3814. Before sailing, the commanding officer of each ship detachment will send a return of his command in duplicate to the commander of the port of embarkation. He will also make a special return in duplicate to the same authority of all casualties and unattached officers and enlisted men who are passengers on the transport.

ROUTINE ON BOARD.

3815. Each transport will be provided with a bulletin board 24 feet by 3 feet, with a hinged glass cover, properly framed to lock. It will be hung in a conspicuous place and all orders and announcements will be posted thereon.

3816. Suitable extracts from the transport regulations, properly printed and framed under glass, will be displayed at conspicuous places. These will contain the rules governing smoking, noises, fire, etc.

3817. All officers and noncommissioned officers are required to give careful attention to the police and cleanliness of the parts of the ship occupied by their men and to enforce the regulations relating to the conduct of enlisted men on board. Defacing paint or woodwork, throwing sweepings out of ports, interfering with ports or electric lights, spitting on decks, leaving packages or bundles about the deck, crowding about the ports or hanging clothes in them is prohibited.

3818. A noncommissioned officer will be in charge of and at all times present and alert in the quarters of each company.

3819. Loud talking, gambling, profane or obscene language, and all unnecessary noise and confusion are strictly prohibited. No one shall go on the bridge except the commanding officer of the troops and the authorized ship's officers and employees, and these only when their duties require their presence there. All persons will refrain from talking with the watch officer on duty.

3820. Smoking will be allowed on the main or mess deck, spar deck, and promenade deck and in the smoking room, but will not be permitted on berth decks or in the saloon.

3821. No intoxicating liquors, wine, or beer will be allowed to be taken on board the transport, except in charge of the transport surgeon for medicinal purposes, nor will any person on board be allowed to have such liquors in his possession or to drink the same except upon written prescription of the surgeon.

3822. Officers and enlisted men will refrain from making complaints direct to officers of the ship or members of the crew, and will not enter into controversy with them concerning deficiencies of service, equipment or supplies. When there is reasonable ground for dissatisfaction the proper representation will be made by officers to the police officer, the mess officer, or the officer of the day as circumstances may require; in important cases they will address themselves to the commanding officer of troops. All requests upon the deck and engine departments will be made to the master.

3823. The provisions of paragraphs 226 to 279, inclusive, Army Transport Service Regulations, 1914, relating to the duties of the various officers belonging to organizations on board and military administration should be carefully complied with.

DISSEMBARKATION OF TROOPS.

3824. The troops will leave the ship by company, the order of departure being the inverse of the order of embarkation, and will form on the wharf under their officers. Each battalion will make the details required of it and will then be marched to its camp. The regimental noncommissioned staff and band will march with one of the battalions. The following details will be required:

One group to report to the police officer to clean up the parts of the ship vacated by the troops.

One group to report to the quartermaster of the troops to unload light baggage of officers and men and camp equipage.

One group to report to the quartermaster of troops to unload ammunition and property.

Each group of details will be assembled on the wharf, stack arms, unsling packs, and place a guard over them; they will then be marched back to the ship and assigned to work by their officers.

3825. The regimental and battalion supply officers and the regimental, battalion, and company supply sergeants in conjunction with the ship's officers will have charge of the unloading and sorting of the ammunition and property, and of its transfer to camp; each wagonload should have two men as guard.

3826. No men, except the authorized details, will be allowed to return to the ship. The guard on board will be kept until the property and ammunition are discharged and the police of the mess and berth decks is completed and will be the last to leave the ship.

3827. When the transport is unable to come alongside the wharf, the troops will be landed in small boats towed by launches or by means of tugs and lighters. The same general procedure will be followed as at a wharf, the details previously arranged, and an advance guard being first landed, followed by the men with their arms and equipments; though in this case the men who are detailed for fatigue duty on board will not leave the ship with their companies. Great care must be taken to avoid overcrowding the small boats and the men will be cautioned to remain seated and quiet. When there is no wharf, each ship's boat will be manned by men of the crew to row and beach the boat after it is released by the launch.

EMBARKATION OF ANIMALS.

3828. Before loading the animals the quartermaster in charge of the shipment should satisfy himself that ample forage and water are provided for the voyage; that provisions for electric lighting and for ventilation are satisfactory; that there is a sufficient number of attendants; that adequate veterinary supplies, disinfectants, and appliances for feeding, watering, grooming and policing are on board, and that the ship is clean and sanitary. All animals suffering from infectious or contagious disease and those which are weak or very old should be separated as unfit for embarkation. For short voyages and immediate service upon landing the animals may be shod, but when the voyage is to occupy a month or more the shoes should be removed. It is not desirable that animals be embarked in high condition; their forage should be reduced, and the day before embarkation they should be fed bran mash. They should not be fed or watered for several hours before embarkation.

3829. With the transport at the wharf, the animals are led on board on ramps, or they are hoisted by means of slings or flying stalls. The ramps, decks, etc., should be covered with sawdust or litter; the ramps should have closed sides 5 feet high. The animals should be led in quietly, without interruption, starting with a gentle animal. Those that refuse the ramp should be led aside and later may be blindfolded, and, if necessary, be assisted by a rope passed in rear of the haunches. On reaching the stable deck the animals will be at once led to the farthest vacant stalls, where a feed of hay should be ready for them.

3830. When animals are slung, all the apparatus will be carefully inspected beforehand, and great care will be taken to prevent injury in hoisting or lowering. Two guys will be fastened to the halter ring, one to be held on board and the other on wharf. When all is ready and the word "hoist away" is given, the animals should be hoisted steadily and rapidly to the required height and then carefully swung and lowered. Two or more men should be stationed at the hatchway and between decks to guide the animals when being lowered and to receive them and prevent their plunging.

3831. When the transport can not come alongside a wharf, the animals must be conveyed to it in lighters or flatboats and hoisted or led on board. To reach the lighter from shore, gangways or temporary platforms may be used.

3832. For the whole cargo of animals there should be 1 senior noncommissioned officer, 3 cooks, 1 forage-master, 1 veterinarian and 1 assistant, and for each 100 animals there should be 1 noncommissioned officer and 15 privates. After making details for guard, kitchen, police, and mess attendants, and the usual allowance for sickness, every private will be required to care for about 10 animals. When the personnel consists of civilian employees, a trainmaster and wagonmasters take the place of noncommissioned officers, and teamsters take the place of privates above indicated.

3833. The ship will be divided into sections, to each of which a noncommissioned officer with a squad will be assigned. The stalls should be numbered and the limits of the sections accurately defined so that each noncommissioned officer may know exactly for what animals and space he is responsible. The noncommissioned officer in charge of a squad makes his own details, calls the roll, keeps a forage record, and notes on the bulletin board the names of men on guard and the number of horses sick. The senior noncommissioned officer exercises a general supervision, keeps the forage accounts, makes out the morning report, and is responsible for cleanliness and good order.

3834. For the first day or two at sea the full ration of hay should be fed, but no grain. After that half a ration of oats should be given daily and bran mashes about twice a week. Extra hay may be fed and a larger allowance of grain given to animals needing it. Salt may be fed in the bran mash or otherwise.

3835. A supply of pure drinking water of not less than 10 gallons per day for each animal must be provided. Animals will be watered three times a day—before being fed in the morning, at noon, and before afternoon stables. Watering will be from buckets or zinc tubs filled through a hose provided with a stop-cock at the end, thus preventing waste.

3836. The animals should be thoroughly groomed at afternoon stables, particular attention being given to hand rubbing the legs and sponging out the eyes, nostrils, and dock.

3837. After breakfast each day the ship will be thoroughly policed. Stable orderlies at the rate of one for each 50 animals will be constantly on duty with the animals, and all manure will be at once removed and not allowed to accumulate. With the aid of a hose the decks will then be scrubbed and washed down. Vinegar will be applied once a day to the feed troughs with a brush and disinfectants sprinkled about the stalls and in the passageways.

3838. A few large stalls near hatchways should be reserved for sick animals. As forage is fed, other space will become available for ailing animals. The veterinary surgeon and his assistant will take charge of the treatment. In fairly smooth weather it will be better to supply sufficient litter for the animal to lie down than to trice him up in a sling.

3839. When the morning's work is completed the ship should be thoroughly inspected. The stalls and passageways must be clean and the scuppers clear. The commanders of squads must be held to strict responsibility for the condition of the animals and space assigned to them. The veterinary surgeon will inspect at least once a day and keep a sharp lookout for signs of infectious or contagious diseases. He will make necessary recommendations regarding necessary sanitary measures to the officer in charge.

THE HARBOR-BOAT SERVICE.

GENERAL PROVISIONS.

3840. The harbor-boat service is organized as a special branch of the Quartermaster Corps for the transportation of troops, passengers, freight, baggage, ammunition, and supplies between the Army posts of the coast defense and their neighboring cities or commercial centers along the Atlantic, Pacific, and Gulf coast of Mexico; also for all transportation purposes in connection with Coast Artillery drills, target practice, dispatch service, etc., of all Artillery districts of the United States. (Harbor-Boat Service Regulations, 1917.)

3841. The administration of the harbor-boat service is conducted under the provisions of Harbor-Boat Service Regulations, 1917; and it is enjoined upon all having authority over harbor boats that they familiarize themselves with the provisions of said regulations and require a strict observance thereof from all subordinates.

SUPPLIES.

3842. Supplies required for operation and maintenance of harbor boats are divided into two general classes, A and D. Those of the first class are listed in detail, together with unit cost, in "Price list of Class A supplies" and "List of awards," issued from time to time. All other supplies and equipment not so listed pertain to Class D. Under the allotment of funds received by the coast defense or post quartermaster from the department quartermaster, necessary Class A supplies are obtained within the limit of said allotment.

3843. Full detailed instructions regarding the preparation of requisitions, and manner of submitting same, are given in paragraphs 226 to 236.

3844. At a proper time, designated by the coast defense or post quartermaster, prior to the beginning of a quarter, the engineer and master shall submit requests for supplies required in their respective departments for proper and efficient operation of their boat during the next three months, full consideration being given to the stock of articles already on board or in storehouse available for issue. These employees should be given full opportunity to consult "Price list of Class A supplies" and "List of awards," to enable them to intelligently prepare their requests for supplies. On receipt of these requests in the local quartermaster's office, that officer will give careful administrative consideration to same; and, if in his judgment either the requests are excessive for proper needs, or available balance of allotment is unequal to meet the total cost of articles desired, he shall call the master and engineer into consultation, with a view to modifying their lists accordingly. Arbitrary reduction or elimination of items in the post quartermaster's office is not conducive to efficiency and economy, as, without proper technical knowledge of boat requirements, important articles of supply may be eliminated, resulting in a deficiency in that class of supplies and a surplus in nonimportant supplies. Upon approval of the lists submitted from the boat by the local quartermaster, requisition will be prepared.

3845. When forwarding requisitions through channels, local quartermasters should be careful to indicate thereon the local cost of such of the supplies needed as can be purchased at a lower cost than the unit price indicated in "Price list of Class A supplies" or "List of awards," in order that the reviewing authorities may authorize local purchase if in their judgment the best interests of the service are thereby subserved. Local quartermasters should make it their business to keep well informed in regard to local market prices of supplies.

3846. Requisitions for supplies of Class D will be prepared in strict accordance with the requirements of paragraph 237 and forwarded as therein directed through channels for consideration of higher authority.

3847. It is enjoined upon local quartermasters that they shall (unless available storage space aboard the boats prevents) make it obligatory for boat supplies to be kept aboard the respective boats, and not

in post storeroom. The master of the boat should be held personally responsible for these supplies, every effort being made to keep them separate and distinct from other post supplies.

3848. Efficient operation of the harbor-boat service requires that the quartermasters in charge be ever on the alert to enforce economical use of cleaning and painting materials by harbor-boat employees—lazy or slipshod methods on their part resulting in extravagant use of such materials. Economical use of such supplies should be a factor in determining the efficiency records of the master and engineer.

FUEL.

3849. Fuel for the operation of harbor boats (coal, fuel oil, gasoline, or wood) is obtained under annual contract, awarded to the lowest responsible bidder as result of competition.

3850. All fuel required at the coast defense or post for any purpose whatsoever is included in one advertisement, which advertisement indicates the probable quantities of each class of fuel that will be required.

3851. Provision should be made in the circular and contract for harbor boats to obtain their fuel at the coal pockets or tanks of the contractor, in case a lower price is thereby obtained. In many cases the per ton cost of fuel delivered at post is much in excess of the cost at contractor's docks, and full consideration should be given this feature in preparing advertisements.

3852. Full detailed information in regard to the actual preparation of advertisements, circulars, etc., for invitation of bids for fuel is furnished local quartermasters annually from department headquarters.

3853. Annual request for authority to expend fuel on harbor boats should be submitted through channels prior to the beginning of the fiscal year. Allowances are based on actual consumption during previous fiscal year in consummating schedule calling for not to exceed 66 hours per week of service with crew on duty. Requests for allowances should be prepared accordingly.

EMPLOYEES.

3854. Vacancies in the position of licensed officer on harbor boats are filled by assignment directed from the office of the Quartermaster General. It is the policy to promote employees already in the service, who have proved their ability in lower-grade positions, to vacancies which occur in higher-grade positions, confining appointments of new men to the entrance grades where possible. All employees of harbor boats are engaged in accordance with Civil Service Rules and Regulations, the provisions of which must be strictly complied with. On boats not provided with assistant engineer, but which are allowed an officer, it is the policy to employ only such officers as are provided with an assistant engineer's license.

3855. The master of a harbor boat is in full and paramount control on all matters pertaining to navigation, and is responsible for the safety of the boat and its passengers and cargo. All orders for the boat are given to or through him, and he is expected to maintain strict discipline among his crew. His duties are set forth in detail in Regulations Governing the Harbor-Boat Service, 1917, a copy of which should be on board each boat and on file in the office of the local quartermaster. Local rules or requirements at variance with these regulations are null and void.

3856. The engineer is in full control of the technical details of his department, and is charged, under the master, with the execution of proper discipline from the engineer department crew. His duties are set forth in detail in Harbor-Boat Regulations, which also detail the duties of the mate and other employees.

3857. The Secretary of War has directed that, except in cases of real emergency, harbor boats will not be operated with crew on duty in excess of 66 hours per week. Violations of this order must be properly explained in each case by the officer responsible therefor, setting forth fully the emergency necessitating same.

PERIODICAL REPORTS.

3858. Certain periodical reports are required in connection with the harbor boat service, and it is essential that they be carefully and accurately prepared, that the data therein recorded may enable the Quartermaster General's office to take intelligent administrative action in connection with the service.

3859. The "Report of service, operating expenses, and boiler condition" (Q. M. C. Form 420) is submitted monthly, being prepared by the master and forwarded through channels. The data shown thereon should be taken from the ship's log, and the computations carefully checked in the office of the local quartermaster, to eliminate errors. The nature of all special trips not provided for in the approved schedule should be fully explained in the column of remarks, and service in excess of 66 hours per week should be fully explained by the officer ordering such excess. This report should be completed and forwarded on the first day of the month following the month for which it is submitted.

3860. Upon the completion of each repair job involving the painting and cleaning of bottom, a "Report of painting and condition of bottom" (Q. M. C. Form 486) should be submitted by the local quartermaster, through channels. The blank form furnished for this purpose should be carefully filled out, the instructions printed thereon being strictly complied with.

3861. Under the provisions of Harbor Boat Regulations, all boilers installed in harbor boats must be thoroughly scaled and cleaned once each month. Upon the completion of this work, the engineer submits, in conjunction with the master, a "Report of boiler condition" (Q. M. C. Form 420) showing the exact condition of each part of the boiler and appurtenances as disclosed during the scaling and cleaning work. When all parts are truly "excellent" in condition, it is permissible to use that one word in describing the parts; but where there has been deterioration or wear, a full description thereof should be submitted. In forwarding this report, through channels, the local quartermaster should indicate what corrective measures have been, or will be, taken to correct defects reported.

3862. Under existing instructions, an annual inspection of all boilers operated by the Quartermaster Corps, including those installed on harbor boats, is made by representatives of the United States Steamboat-Inspection Service. This inspection is arranged for by an officer of the Engineer Corps of the Army. Reports covering the inspection of harbor boat boilers are rendered on Steamboat-Inspection Service forms, and forwarded to the Quartermaster General through channels.

NONPERSONAL SERVICES.

3863. It is the policy of the Quartermaster Corps to have all the harbor boats operated by it withdrawn from the water, bottom cleaned and painted, and all necessary repairs accomplished twice each year, at such times as the boat can best be spared from scheduled service or artillery duties with least interference with such duties. The months of March and October have been determined upon as the most acceptable for accomplishment of these repairs at stations where ice is encountered during the winter months. At southern stations periods when outdoor artillery duties are suspended is the most suitable time for overhauling and repair.

3864. Funds for repairs to boats operated by quartermasters subordinate to department quartermasters are apportioned to department headquarters by the Quartermaster General and in turn allotted by department headquarters to subordinate quartermasters, it being intended that the cost of repairs made on any vessel shall be kept within the amount of funds allotted for the period stated in advice of allotment.

3865. The master and engineer of each vessel should be required to keep a complete list of all repair work required in their respective departments, notations being made on this list from time to time as necessity for each repair becomes apparent. The post or coast defense quartermasters under whom the boats are in operation should carefully scrutinize the repair lists as submitted, and at a sufficient time in advance of the semiannual repair period, inspect each item of work covered by said lists, discussing them as required with the master and engineer for their respective departments, and such of the work as considered necessary by the quartermaster should be included in a Class IV requisition, prepared in accordance with instructions contained in paragraph 422, complete specifications describing each item of work believed necessary and the estimated cost of each item, being forwarded with the requisition to department headquarters (about Feb. 10 and Sept. 10 of each year), care being exercised that the total estimated cost of work asked for does not exceed the amount allotted for the purpose, and request being made for authority to expend the funds necessary for accomplishment of the work listed.

3866. Special care should be exercised in the preparation of specifications accompanying the requisition, to clearly, completely and lucidly state just what repair work is required, avoiding any ambiguity or careless phraseology. Separate prices should be obtained from bidders for all items which are not definitely known to be required, such, for instance, as renewal of zinc bars and rings at sea strainers and tail shaft, rewooding or remetalting of stern bearing, and the like. Absolutely necessary approved repairs or replacement of broken parts not obtainable as supplies, should be grouped and a lump sum price obtained from bidders for their accomplishment. Changes, alterations, or additions in the original construction of the vessel must not be included in the regular semiannual repair requisitions, but must be submitted separately for approval of the War Department in every instance in sufficient time for action and procurement of bids on any approved items at the same time bids are secured for the semiannual repairs, that all approved work may be combined in contract for completion at one time. In obtaining bids for such work the betterments, alterations, and additions should be listed separately and separate prices obtained for accomplishment of each item.

3867. When semiannual repair requisitions are received back from department headquarters, advertisements should be issued by circular-proposal to all near-by ship repair firms and nearest navy yard, the greatest possible competition being obtained. Effort should be made to so time the advertisement that abstract of proposals, together with recommendation as to award may be submitted to department headquarters, authority for award obtained, contract executed, and work accomplished during the repair period indicated above. In inviting bids for repairs to harbor boats, "Circular-proposal and specifications for repairs" (Q. M. C. Form 132) should be used. If this form is properly and carefully executed, uniform action will be had throughout the service.

3868. Proposals should be guaranteed either by individual sureties, a bonding company, or by certified check. Certified checks should be promptly returned to unsuccessful bidders, after award has been made and contract executed.

TRANSPORTATION ON HARBOR BOATS.

TROOPS.

3869. Organizations: Interpost exchange of troop organizations are made by harbor boats in accordance with the necessities of the service and on order of the coast defense or post commander. As harbor boats are not equipped with sleeping or messing accommodations for a large number of men, it is not practicable to use them for voyages of more than 14 hours' duration as a maximum. The deck capacity, or passenger-carrying capacity of the various harbor boats, is dependent upon their size, and is a matter of record aboard each boat.

3870. Recruits: Detachments of recruits are, when conditions warrant, sent from recruit depots via harbor boats attached thereto to near by railway terminals or steamship docks, whence they are transported to the stations to which assigned. All details in regard to their journey, including that portion made via harbor boat, are arranged by the commanding officer of the recruit depot.

SUPPLIES AND PROPERTY.

3871. One of the primary functions for which the harbor boats are supplied is the transportation of supplies to and from the various harbor posts. All supplies transported on harbor boats must be covered by manifest (Q. M. C. Forms 429 and 430). Manifests are prepared in quadruplicate, with indelible pencil and carbon process, by the wharfinger or freight clerk at initial point—he retaining one copy, receipted by the mate of the harbor boat, and turning over the other three copies to the mate. The first two copies of the manifest are turned over by the mate to the wharfinger or person authorized to receive such freight at point of delivery, who will sign the third copy—which then becomes a part of the steamer's records. The wharfinger at point of delivery turns over one of his two copies to the teamster effecting delivery and holds the other. The teamster secures the signatures of the consignees on his copy of the manifest which, when properly completed, is returned to the wharfinger, who files same with the other copy.

3872. The capacity for transportation of animals on the various harbor boats is strictly limited to the open space available on forward main deck. As it is not practicable to construct stalls on these small vessels, they can only be used for transportation of small numbers of animals on short journeys.

3873. The same procedure is followed in the transportation of property of officers, enlisted men, and employees as in the case of transportation of freight—same being manifested and the manifests accomplished as outlined therefor.

3874. Commercial freight consigned to persons at posts, when delivered at a harbor boat wharf, will be entered on manifest and delivery effected as in the case of official freight.

INDIVIDUALS.

3875. On all harbor boats of sufficient size, an officers' cabin is provided, for the accommodation of commissioned officers, their families and guests. Where space permits, a suitable cabin is also provided for accommodation of noncommissioned officers and employees, their families and guests, and the families of enlisted men. The enlisted men are accommodated in separate quarters—alleyways of main deck, troops' cabin, or, in pleasant weather, on the main deck forward.

3876. Civilians not connected with the post, or tradesmen, must procure passes from the commanding officer of the coast defense or post for travel on harbor boats, which passes must be exhibited to the mate or designated employee on duty at the gangplank prior to casting off.

ARTICLE VI.

FIELD DEPOTS, LINE OF COMMUNICATIONS, MOBILIZATION AND CONCENTRATION CAMPS.

SUPPLIES FOR TROOPS IN THE FIELD.

3877. A line of communications is not organized if the force can safely occupy a territory without military operations of an extensive character. In this case, administration and supply naturally and properly follow the same general principles as with troops in the home country.

A line of communications is established for each important force about to engage in field operations involving a movement from a base and is ordinarily divided into a base section and an advance section. In certain unusual cases, due to an extensive prolongation of the line of communications, an intermediate section may be required. An advance section is required at the head of each important route of supply emerging from the base.

3878. A base depot is a large depot established at the base of the line of communications.

Intermediate depots are depots established whenever it is found necessary to establish an intermediate section of the line of communications.

An advance depot is a depot established at the head of the line of communications. There may be several advance depots on a single line of communications, one being at the head of each important route of supply. The principle to be followed is not to store supplies at an advance depot but to keep them at that point, as far as practicable, on wheels; that is, either in freight cars or supply columns. Mobility is the controlling feature, especially where the field force is advancing.

3879. The quartermaster of the base group of line of communications is, under the direction of his commander, responsible for the prompt and efficient supply of subsistence, clothing, fuel, forage, and other quartermaster supplies pertaining to the command.

3880. All supplies, including subsistence stores, will, so far as practicable, be furnished from stock or by purchase, or both, by the base or other designated depot upon properly approved requisitions, requests and ration returns, or by purchase locally, or by chief or other quartermasters, or by requisitions or levies in the theater of operations, and in such manner as may be desired by the commander of the field army or other separate organized unit.

3881. When the consumption of supplies is constant, such as rations, fuel, forage, and other supplies which are consumed daily, or when the demand can be anticipated in advance, such supplies will be forwarded from the line of communications without requisitions to meet the needs of the troops in advance. For supplies whose demand can not be anticipated, requisitions will be submitted through such channels as may be directed by proper authority and will be filled by the nearest supply point on the line of communications having available supplies for issue.

SUPPLY OF TROOPS FROM BASE DEPOT AND ADVANCE DEPOTS.

3882. When the units of a division are greatly dispersed, requisitions for supplies for which the demand can not be anticipated by quartermasters on the line of communications should, unless otherwise directed by competent authority, be submitted by supply officers of organizations to quartermasters or assistants in charge of supply columns, supply trains, or advance depots. When supplies are not available for issue at the advance depots, the quartermaster in charge at that point will take steps to have them brought forward. When a division is intact, requisitions for supplies required by the units thereof will be submitted, unless otherwise ordered by competent authority, through proper channels to the division quartermaster, and by him consolidated or not, as may be deemed most expedient, and the supplies drawn from supply columns, or the requisition sent to the quartermaster in charge of the advance depot, who, if the supplies are not available for issue at that point, will take steps to have them brought forward.

3883. When the prescribed combination blank invoice and receipt (Q. M. C. Form 201) is used, it will be prepared in quadruplicate and disposed of as follows:

(a) By invoicing officer: One invoice given proper serial number, posted to property account, marked "Posted," with date of posting, and mailed direct to the Quartermaster General as voucher to property account, and one invoice and two receipts to the officer to whom the supplies are transferred.

By receiving officer: After receipt and verification of property, accomplish both receipts and note as them the proper serial number; post one copy of the receipt to the property account, mark it "Posted," with date of posting, and mail it direct to the Quartermaster General, and mail the other copy to the invoicing officer. File the invoice with property account.

(b) When subsistence stores are transferred, two invoices and two receipts will be sent to the officer to whom the supplies are transferred, who will, when stores are received, accomplish both receipts and return them to the invoicing officer.

(c) Subsistence stores should never be included in invoices covering other supplies but will be invoiced separately because they are not accounted for on the same blank form as other supplies. (See Q. M. C. Forms 200 and 219.)

REPLENISHMENT OF STOCK BASE DEPOT.

3884. At a base or other main depot in the field, supplies not procurable in the theater of operations will be replenished from depots in the interior, such depots being designated to supply that line of communications or the force operating in the field.

(a) Every storekeeper and superintendent of shop at the base or main depot in the field will keep on "Daily record of issues and transfers" (Q. M. C. Form 246) a daily record of supplies issued and transferred by him, excepting fuel and supplies issued on ration returns and requisitions for forage. This record will be used for replenishment of stock.

(b) When replenishment of stock is desired, the record will be stamped "Replenishment requested" and will be forwarded (preferably at the close of each day's business) to the designated depot by the quartermaster of the base or main depot in the field. The "Daily record of issues and transfers" used as requisitions for replenishment of stock should clearly describe the articles listed thereon as to size, style, etc.

(c) Should the quartermaster of the base depot require replenishment of only a part of the supply included in the "Daily record of issues and transfers," he will modify the record accordingly, care being taken to clearly express the quantities desired.

(d) Subsistence stores for replenishment of stock at base or other depots in the field will be obtained by purchase locally or from the designated general supply depot on "Requisition for subsistence stores" (Q. M. C. Form 168).

3885. The quartermaster of the designated supply depot will, upon receipt of "Daily record of issues and transfers" from base or other depots in the field on which is stamped "Replenishment requested," regard them as requisitions and take immediate steps to forward the supplies.

3886. When a general supply depot receives replenishment requisitions for certain articles which are designated to be supplied by auxiliary depots, it will forward requests covering the articles required to the proper auxiliary depot or depots for supply and shipment to the base depot or other depot in the field. When a general supply depot has a required article in stock or can purchase it, it will not forward such requests or shipping orders to an auxiliary depot unless the article concerned has been designated to be kept in stock only at the auxiliary depot. These requests (or shipping orders) will give full shipping instructions. In urgent cases, orders for the supplies required and shipping instructions may be sent by telegraph. Upon receipt of request for supplies from a designated general supply depot by a depot auxiliary thereto, prompt supply and shipment of the supplies to the base or other depot in the field will be made and the quartermaster of the general supply depot and of the base or other depot in the field advised of the shipment.

3887. A reserve supply of animals will be kept at or near the base. When replenishment is desired, requisition therefor will be submitted direct to the Quartermaster General.

When forage is desired and can not be obtained in the locality or by calls on contractors, requisitions therefor will be submitted direct to the Quartermaster General.

When demand is urgent, telegraphic request will be made for either animals or forage.

3888. Shipment of supplies to fill replenishment requisitions received from the base or other depot in the field will be made, as far as practicable, in carload lots, and to this end shipments from the general supply depot of small lots may be delayed a reasonable time. Shipments from the interior auxiliary and supply depots, particularly shipments of rations, must be made immediately upon receipt of orders for the supply.

3889. A series of placards (Q. M. C. Form Nos. 475 to 482) has been prepared to indicate the various classes of supplies usually shipped and the bureau to which the supplies belong. These placards are 5 by 8 inches and are of distinctive colors. Those for the Quartermaster Corps also have a colored band across the middle, red for clothing and equipage, blue for forage, green for subsistence stores, and white for all other quartermaster supplies. One placard properly filled in must be placed on each side of every carload shipment and securely tacked to the car door. Every carload shipment must be traced by telegraph, by the quartermaster making the shipment, from place of shipment to destination covered by bill of lading. Where there are 10 or more cars to be forwarded arrangements should, if possible, be made with the carriers to forward as a special train without any extra compensation. Delays on the part of the transportation companies in forwarding shipments of supplies for troops in the field will be reported to the Quartermaster General.

3890. Prompt action in forwarding supplies is enjoined on all quartermasters who supply troops in the field.

3891. All invoices covering supplies transferred to the base or other depot for troops in the field will have stamped on the face thereof such notation for cost-keeping purposes as may be directed in special instructions. Invoices and receipts will be prepared in quintuplicate on Q. M. C. Form No. 201 and will be disposed of as follows:

(a) One invoice posted to property account, marked "Posted," and forwarded to the Quartermaster General as voucher to property account.

- (b) One invoice and two receipts to base or other depot or office to which the supplies are transferred.
- (c) One invoice to the Quartermaster General, with list of invoices submitted for credit, or, if credit is not desired, stamp invoice "Not for credit."

REPLENISHMENT OF STOCK—GENERAL SUPPLY DEPOT.

3892. The initial stock furnished the base or other depot in the field will be considered as part of the stock of the designated general supply depot, and credit therefor will not be allowed, except in cases where certain articles are exhausted by supplying initial stock to base or other depot. Credit will be allowed for the value of such articles.

3893. Credit will be allowed a general supply depot or an interior auxiliary depot for all transfers of supplies made to replenish stock at a base depot when such transfer is based on "Replenishment requisitions" made by the base depot. Credit for the value of the stores supplied for replenishment will be allowed the depot making the transfer upon receipt by the Quartermaster General of "Lists of Invoices" (Q. M. C. Form 75) accompanied by the invoices covering the supplies for which credit is claimed.

3894. These lists of invoices will be submitted direct to the office of the Quartermaster General by the depot or supply point furnishing the stores for replenishment.

FUNDS.

3895. Funds required for the maintenance and operation of the troops in the field will be supplied as follows:

- (a) Funds required for the pay of troops, civilian employees, and all other personal and nonpersonal services, local purchases of fuel, forage, subsistence stores and other supplies of the Quartermaster Corps will be supplied to the quartermaster at the base in lump sums under each appropriation involved direct by the Quartermaster General upon receipt of information as to the amounts required under each appropriation.

- (b) Transfers of funds will be made by the quartermaster at the base direct to organizations in amounts under each appropriation as may be authorized by the commander of the field forces for the purposes indicated in paragraph (a) above.

- (c) To meet immediate needs when war is imminent or declared, or when troops are assembled in camps for purposes of instruction or for other purposes, an initial supply of funds under all appropriations may be furnished quartermasters concerned by the Quartermaster General. Thereafter funds will be obtained as directed in (a) and (b) above.

3896. Funds should be transferred by the quartermaster at the base as required, and entry of each transfer made in an account kept by the quartermaster at the base.

3897. Estimates of funds required by the chief quartermaster of a field army, by a division quartermaster, or by the quartermaster of a mixed force will be forwarded direct to the quartermaster at the base.

Estimates of funds required by the units of a division or by the units of a mixed force will be submitted through the division quartermaster or the quartermaster of the mixed force to the quartermaster at the base, who will supply necessary funds direct to the supply officer concerned.

Estimates of funds required by a base depot will, under the direction of the commander of the field forces, be submitted direct to the Quartermaster General.

When funds are urgently required by separate units not attached to a field army, division, or mixed force request or estimate therefor should be submitted to the chief quartermaster of a field army, division quartermaster, quartermaster of a mixed force, or quartermaster at the base, whichever is the most convenient. The quartermaster receiving the estimate or request will supply the funds if available and call upon the quartermaster at the base to replace them, setting forth in the estimate the fact of the transfer.

Estimates of funds should be submitted in ample time to insure sufficient funds being available at all times to meet the needs of the forces in the field.

3898. Cash working balances will be furnished by the Quartermaster General to quartermaster of base depot sufficient to meet the needs of the respective divisions and other units pertaining to the field army.

ENGAGEMENT OF SERVICES, PERSONAL AND NONPERSONAL.

3899. All services, personal and nonpersonal, required in connection with troops in the field will be obtained under authority of the commander of the field army or other force when required in connection with such force, or will be obtained under the authority of the commander of a line of communications when required in connection therewith.

3900. Report of classified civil service employees, temporary and permanent, will be made as directed in paragraphs 236 to 246.

When civilians are employed for temporary service (not classified civil service) in the Quartermaster Corps in any capacity in connection with troops in the field, agreements will be made as directed in paragraph 187.

3901. Report of personal and nonpersonal services (Q. M. C. Form No. 150) is for use only in time of war and is rendered direct to the Quartermaster General for all services as follows:

- (a) Civilian employees, including transfers and absences during the month.

(B) All nonpersonal services, such as rent of buildings, grounds, hire of teams, tolls, ferry service, charter of vessels, rent of wharves and docks, railroad service (other than that evidenced by transportation requests and bills of lading), etc.

3902. Nonpersonal services consist of services procured under contract (not including employees hired under contract or oral agreement), under written proposal and acceptance, and under oral agreement (open market).

3903. When muster rolls of enlisted men of the Quartermaster Corps are rendered to The Adjutant General of the Army, a copy of such rolls will be forwarded direct to the office of the Quartermaster General. Monthly returns will be rendered on Q. M. C. Form 434.

PROPERTY ACCOUNTS, RETURNS, AND FIELD RECORDS.

3904. In campaign formal accountability for subsistence stores, clothing, forage, stationery, veterinary medicines and dressings and other expendable quartermaster supplies terminates with their transfer to the division or other unit; quartermasters and supply officers being required to keep a memorandum record of such supplies on "Field record of quartermaster supplies" (Q. M. C. Form 253). Base depots and other sources of supply will account for quartermaster supplies on "Property account" (Q. M. C. Form 200) and on "Return of subsistence stores" (Q. M. C. Form 219).

FIELD RECORD OF QUARTERMASTER SUPPLIES.

3905. When formal accountability ceases, a record of all quartermaster supplies will be kept on "Field record of quartermaster supplies" (Q. M. C. Form 253) in the following manner:

(1) This form will be used by quartermasters in charge of depots in advance of the base of the line of communications, by quartermasters in charge of division and other supply trains, and by regimental and other supply officers for the purpose of keeping a memorandum record of quartermaster supplies (including subsistence stores) received, issued, transferred, destroyed, lost, or abandoned, as indicated in paragraph (2). It is intended for use in the zone of the advance and in the section of defense in the zone of the line of communications. It may also be used when war conditions are simulated on practice marches and at maneuver or other camps of instructions when so authorized by proper authority.

(2) This form will be used for the purpose of keeping a memorandum record of subsistence stores, clothing, forage, stationery, veterinary medicines and dressings, and other expendable supplies used in maintenance and upkeep.

(3) Articles of the nonexpendable class not authorized to be expended for maintenance and upkeep, such as animals, blankets, tentage, vehicles, and other similar articles, will be accounted for on "Property account" (Q. M. C. Form 200) and will, therefore, not be entered on this record except as indicated in paragraph (4).

(4) Quartermasters in charge of division supply trains, or in charge of subdepots where formal accountability is kept at the base, will enter on this record all quartermaster supplies received, issued, transferred, destroyed, lost, or abandoned, whether expendable or not.

(5) This record will be prepared by the responsible officer indicated in paragraph (1) and will be retained by him as a memorandum record subject to inspection at any time by the proper authorities. Neither this record nor statements from it will be forwarded to the Quartermaster General.

(6) The vouchers to this record will consist of copies of requisitions, issue slips, field receipts, receipts for requisitioned supplies in an enemy country, purchase vouchers (Q. M. C. Form 217), statements of supplies destroyed, lost, or abandoned, and other papers covering supplies received, issued, transferred, destroyed, lost, or abandoned.

(7) When receipt for requisitioned supplies in an enemy's country (Q. M. C. Form 255) is given, the supplies stated thereon will be taken up on this record from the retained tissue copy of the receipt which will not be removed from its book for file with this record.

(8) When the use of this record is authorized, as indicated in paragraph (1), and supplies of the class mentioned in paragraph (2) are purchased locally, whether paid for or not by the officer obtaining them, they will be taken up on the record and the following certificate placed on the face of the purchase voucher or on the bill submitted by the dealer: "I certify that the above supplies will be taken up on the 'Field record of quartermaster supplies of, ' inserting the name of the officer who has taken up the supplies purchased. If not paid for by the officer obtaining them, he will forward the purchase voucher or the bill to the quartermaster designated to settle the account.

(9) When supplies of the class mentioned in paragraph 3 are purchased locally and paid for by the officer obtaining them, they will be taken up on "Property account" (Q. M. C. Form 200). When not paid for by the officer obtaining them, he will take up the supplies on "Property account" (Q. M. C. Form 200) and place the following certificate on the face of the purchase voucher or on the bill submitted by the dealer: "I certify that the above supplies will be accounted for on the 'Property account of, ' inserting the name of the officer who has taken up the supplies purchased and forward the purchase voucher or the bill to the quartermaster designated to settle the account.

Supplies of this class will be vouchered separately.

(10) A statement will be filed with this record giving the names of witnesses and fully explaining the destruction, loss, or abandonment of any supplies.

(11) All vouchers filed with this record will be numbered in one series.

(12) When a responsible officer is relieved, this record will be closed by drawing a line below the last entry under each account, immediately below which will be entered the balance of each article with notation opposite thereto "Received from predecessor." A list of all articles thus brought down will be prepared in duplicate, at the end of which the transferring officer will certify that he has transferred the supplies to his successor and the receiving officer certifying that he has received the supplies. The original will be delivered to the receiving officer and the duplicate retained by the transferring officer.

FIELD RECEIPT FOR QUARTERMASTER SUPPLIES.

3906. The "Field receipt for quartermaster supplies" (Q. M. C. Form 247) will be used as follows:

(1) This form will be used by quartermasters on the line of communications in advance of the base depot, and quartermasters in charge of division and other supply trains when quartermaster supplies are turned over to troops or trains in the zone of the advance and to troops and trains of the section of defense in the zone of the line of communications, when it is impracticable to prepare "Invoices and receipts" (Q. M. C. Form 201) or obtain proper requisitions or ration returns. Receipt will be taken hereon for all articles so issued. It may be used when war conditions are simulated on practice marches, and at maneuver or other camps of instruction when so authorized by proper authority.

(2) It will be prepared in triplicate by the officer issuing the supplies and disposed of as follows:

(a) When used by quartermasters on the line of communications in advance of the base depot the original will be sent at the first opportunity to the accountable officer and the duplicate delivered to the person signing the receipt.

(b) When used by quartermasters in charge of division and other supply trains, the original will be filed as a voucher to the "Field record of quartermaster supplies" (Q. M. C. Form 253) and the duplicate delivered to the person signing the receipt for file with the proper field record.

(c) This form may also be used by regimental and other supply officers when proper requisitions or ration returns can not be obtained. The original will be filed with the "Field record of quartermaster supplies" (Q. M. C. Form 253) of the proper officer and the duplicate delivered to the person signing the receipt.

(d) The tissue copies will, in all cases, be retained in the book and filed for future reference.

(3) Subsistence stores will be placed on separate receipts.

(4) If supplies are being transported, the number, date, and place of issue of the waybill will be entered on all copies of the receipt.

(5) Nonexpendable articles, such as animals, blankets, tentage, vehicles, and other similar articles will be subsequently invoiced by the quartermaster at the base to the last quartermaster or supply officer receiving the supplies.

When a quartermaster in charge of a division or other supply train takes forward such supplies for general issue, that is, supplies that are not invoiced or consigned to any particular person or organization, he will be responsible that the accountable quartermaster at the base is notified as to what quartermasters or supply officers these supplies have been issued, giving the name and rank of such officers and the name of their organizations, in order that such supplies may be invoiced to the proper person.

(6) When expendable articles are issued on this form, in the absence of ration return or other proper requisition, it may be used as a voucher to the "Property account" (Q. M. C. Form 200) or "Return of subsistence stores" (Q. M. C. Form 219).

(7) Should any supplies that have been taken forward by the division supply train be left over after all issues have been made, such supplies will be turned over on this form by the quartermaster in charge of the train to the nearest quartermaster on the line of communications or to any other person designated by proper authority to receive them.

(8) When supplies for which there is a prescribed allowance, such as rations, forage, and fuel, are issued on this form, the issuing officer will note on this form the number of men, animals, and the period for which the supplies are intended to cover. If this information can not be accurately obtained, it should be approximated.

3907. Officers to whom rations, fuel, and forage are delivered for issue to troops will furnish the issuing quartermaster or supply officer in each case with a ration return, requisitions for fuel and forage or field receipt for quartermaster supplies, showing the number of men and fires for which the fuel is to be supplied, the number of public horses and mules and authorized private horses to be foraged, the number of men to be rationed, and the period in each case which the rations, fuel, and forage are to cover.

3908. Should a regimental or other supply officer having property accountability purchase quartermaster supplies he will account for same on "Property account" (Q. M. C. Form 200) or on "Return of subsistence stores" (Q. M. C. Form 219), except as provided in paragraph 3905.

3909. Should an officer not having property accountability purchase quartermaster supplies, he will, if he does not make payment for the purchases, send certified bills or vouchers to the quartermaster designated to settle the account, placing the following certificate on the voucher or bill: "I certify that the above supplies will be accounted for of"

(Property acct. or ret. of sub. stores.) (Name of purchasing officer.)

3910. Subsistence stores will be accounted for on "Return of subsistence stores" (Q. M. C. Form 219) as directed in paragraphs 2146 to 2192, and all other quartermaster supplies will be accounted for on "Property account" (Q. M. C. Form 200) as directed in paragraphs 2106 to 2145.

3911. Issues of nonexpendable property will be made as follows:

(a) When the transfer is permanent, invoices and receipts will be prepared on Q. M. C. Form 201, the property will be dropped from "Property account" (Q. M. C. Form 200) by the transferring officer and taken up by the receiving officer on "Property account" (Q. M. C. Form 200).

(b) When use of the property is to be only temporary, nonexpendable property will be issued on memorandum receipt. This does not involve a transfer of the property. When the necessity for the use of the property ceases the property will be returned to the quartermaster from whom it was obtained and credit therefor given on the memorandum receipt.

METHOD OF HANDLING SUPPLIES IN ZONE OF LINE OF COMMUNICATIONS AND IN ZONE OF ADVANCE.

3912. The depot quartermaster at the base will be represented along the line of communications by assistants at the advance depot or depots, and by assistants in charge of supply columns. Whenever supplies sent forward are issued or transferred, for which the quartermaster at the base is accountable, these assistants will obtain the necessary requisitions, ration returns, and field receipts and forward them to the quartermaster at the base.

In case an intermediate depot is established the depot quartermaster at the base may transfer supplies thereto either on regular invoices and receipts or on memorandum receipts, whichever method is the most feasible. Whenever supplies have been transferred as above outlined to the quartermaster at an intermediate depot he will be represented along the line of communications to the front by assistants who will obtain proper requisitions, ration returns, and field receipts for him in the same manner as outlined above for the quartermaster at the base.

3913. For further information concerning the service of supply in the zone of the advance and in the zone of the line of communications, see articles 4 and 5, Field Service Regulations, 1914.

3914. Careful records will be kept, by the quartermaster in charge, of all supplies and property passing through an advance depot, whether being forwarded to troops at the front or being returned by troops to the line of communications.

LEVIES OF SUPPLIES IN THE THEATER OF OPERATIONS.

3915. Requisitions for supplies in an enemy country will be resorted to only when authorized in orders of the commander of the field forces. Unauthorized seizure of property is punishable as looting. Requisitions can only be made for the needs of the Army. The demands are to be in proportion to the resources of a country, and of such a nature as not to involve the inhabitants in the obligation of taking part in military operations against their own country.

The quantity of food to be left in the possession of inhabitants must be decided by the commander ordering the requisition, who will be guided by local conditions. The usual practice is to leave at least three days' supply of food for a household, and rather more than that at outlying farms or villages. It should be remembered that the knowledge that early payment is to be made will tend to facilitate requisitioning.

Scales of prices of articles and services, carefully compiled according to local circumstances for the various districts in which operations are to be carried out, should be drawn up and published for the guidance of all concerned. As a general principle, no increase in price by reason of the existence of military operations should be allowed. Authority to requisition will not be delegated to any but a commissioned officer. Personal services, such as those of mechanics, artisans, transport drivers, laborers, messengers, etc., may be requisitioned, provided the demands are of such a nature as not to involve the said inhabitants in the obligation of taking part in military operations against their own country.

Supplies obtained by purchase or "requisition" will be principally devoted to the replenishment of supply columns or depots, but regimental requirements may be met by these methods if necessary. Definite areas should be allotted to each division for the purchase or requisitioning of supplies, and division commanders are responsible that the areas so allotted are utilized to the fullest extent. Supplies purchased or requisitioned will usually be conveyed by hired or requisitioned transport to central points, whence they will be distributed as may be required. Such supplies as are not required for immediate use will be stored in field depots under instructions of the commander of the field forces. Whenever possible division quartermasters or their assistants should be sent on with the Cavalry to investigate the resources of the country ahead of the main body, and, if possible, to collect supplies at suitable points.

3916. "Requisitions" will generally be made by a demand on the form prescribed ("Requisition for supplies in an enemy's country," Q. M. C. Form No. 241), which form is drawn up for the purpose of complying with article 52, Hague Convention, October 18, 1907, respecting laws and customs of war on land. (See Art. LII, p. 195, F. S. R., 1914.) This form will be supplied by the Quartermaster General to chief quartermasters of field armies, operating in an enemy's country, for the use of commanders thereof.

3917. Receipts for "Requisitioned supplies in an enemy's country" (Q. M. C. Form 254) will be supplied by the Quartermaster General, and are put up in books of 25 triplicate sheets, with necessary carbon sheets in the book.

This form is for use by officers authorized to collect stores when payment therefor is not made at the time of procurement, and is for use only when troops are in the field in time of war.

The officer to whom this book of forms is issued will be required to receipt for the inclusive numbers of the receipt blanks furnished and will be responsible for the safe-keeping and proper use of same. In the event

of the loss of any of these receipt blanks, he will at once report the fact in writing to the officer charged with the settlement of accounts, giving numbers of the receipt blanks lost.

This form of receipt will be made up in triplicate with carbon paper, signed by the proper officer, and, when practicable, certified to by the party from whom the stores are received.

Each sheet must be legibly complete in every particular (including the reverse side of the white sheet). The articles and net weight must be clearly stated. If it is impracticable to accurately determine the net weight, it will be estimated; it is not sufficient to state number of bags, boxes, cases, cattle, etc.

A receipt on the original (white) sheet will be given for all stores taken for use of troops in the field in time of war and *not paid for at time of their procurement*.

The tissue sheet will be retained—in the books—by the receiving officer as a record. As these books become used up, they will (with tissue sheets therein) be sent to the Quartermaster General for safe-keeping and for reference in the event of future claims.

The triplicate (blue) sheets will be forwarded to the officer charged with the settlement of these accounts. On the reverse side of the triplicate (blue) sheet the receiving officer will give such information as may be necessary to assist in the settlement of the account.

When payment of the account or claim is made by the designated disbursing officer, he will attach the triplicate (blue) sheet upon which the account is based to the voucher covering the payment.

In all cases the persons from whom stores are taken, for which an original (white sheet) receipt is given, will be informed of the name and address of the disbursing officer to whom the receipt should be sent for settlement.

These receipts *can not be used* unless "requisitions" have been authorized *in orders of the commander of the field forces*.

ISSUE OF WAYBILLS, BILLS OF LADING, AND TRANSPORTATION REQUESTS.

3918. All waybills and bills of lading covering shipments of property, equipment, and supplies pertaining to the line of communications and to troops in the field should, when practicable, be prepared and issued as follows:

(a) When the shipment of supplies is made by commercial transport or over military railways, Government bills of lading will be used (Q. M. C. Forms 153, 154, 155, and 156).

(b) In the field whenever supplies are turned over for shipment by Government means of transportation other than that pertaining directly to troops, waybill will be prepared on Q. M. C. Form 248.

(1) This form is for use in the field as follows:

(a) As a waybill by a quartermaster to accompany shipments.

(b) As a shipping request to accompany supplies turned over to a shipping quartermaster for shipment on Government means of land transportation, excepting on field and combat trains.

(2) When used as a waybill, it will be prepared in triplicate by carbon process by the shipping quartermaster. The white sheet, signed by the shipping quartermaster, and the blue sheet will be delivered with the shipment to the quartermaster or assistant directly in charge of the transportation. The tissue sheet will be preserved by the shipping quartermaster as his record of shipment.

(3) When used as a shipping request, the white sheet signed by the person making the shipment will be turned over with the shipment to the shipping quartermaster, who will retain it and who will prepare waybills as indicated in paragraph (2). The tissue sheet, receipted by the shipping quartermaster or his assistant, will be retained by the shipper. The blue sheet will not be used in this case.

(4) Receipts will be taken for all shipments delivered as follows:

(a) When shipments are delivered to another carrier, the white and blue copies of waybill accompanying the shipment will be delivered to such carrier and receipt for shipments thus turned over will be taken on "Record of property transported" (Q. M. C. Form 249).

(b) When shipments are delivered to the person or organization to which consigned, receipts therefor will be taken on the blue copy of the waybill, which will be disposed of as indicated thereon, and on "Record of property transported" (Q. M. C. Form 249).

(c) When quartermaster supplies are being sent to the front for general issue and are not billed to any particular depot, person, or organization, such supplies may be issued on requisitions, ration returns, or on "Field receipt for quartermaster supplies" (Q. M. C. Form 247) in accordance with instructions on that form. Any supplies remaining on hand after all issues have been made may be turned over on field receipt to the nearest depot. The quartermaster in charge of the transport will accomplish the waybill and attach to the blue copy all requisitions, ration returns, and field receipts, which will be forwarded to the shipping quartermaster.

(5) When stores are damaged, lost, destroyed, or abandoned while in transit, the quartermaster or his assistant in charge of the transport will fill in the upper certificates on the back of the white and blue sheets. The consignee will execute the lower certificate on the reverse side of the white sheet and file it with his records, and will also notify the officer who turned over the property for shipment of such loss or damage.

(6) Waybills will be numbered consecutively during a fiscal year. Waybill numbers will not be entered except by the shipping quartermaster.

(7) A book of these forms will be carried by each supply column, supply train, wagon, motor truck, and pack company.

3919. The "Record of property transported" (Q. M. C. Form 249) will be carried by each supply column, supply train, wagon, motor truck, and pack company, and is for use as follows:

(1) This form is for use of quartermasters or assistants directly in charge of wagon, motor truck, and pack train companies, or other quartermaster means of land transportation, in keeping a record of property transported.

(2) Sufficient data will be entered in the book to identify the shipment.

(3) Receipts will be taken for all shipments delivered as follows:

(a) When shipments are delivered to another carrier, the white and blue copies of waybill (Q. M. C. Form 248) accompanying the shipment will be delivered to such carrier and receipt for shipments thus turned over will be taken therein.

(b) When shipments are delivered to the person or organization to which consigned, receipts therefor will be taken on the blue copy of the waybill, which will be disposed of as indicated thereon, and on this record.

(c) When quartermaster supplies are being sent to the front for general issue and are not billed to any particular depot, person, or organization, such supplies may be issued on requisition, ration returns, or on "Field receipt for quartermaster supplies" (Q. M. C. Form 247) in accordance with instructions on that form. Any supplies remaining on hand after all issues have been made may be turned over on field receipt to the nearest depot. The quartermaster in charge of the transport will accomplish the waybill and attach to the blue copy all requisitions, ration returns, and field receipts, which will be forwarded to the shipping quartermaster.

(4) If any property or supplies are lost, destroyed, or abandoned en route, a complete statement of the circumstances, with the names of the quartermaster in charge of company, property clerk, truckmaster, wagon master, or pack master, and of witnesses, will be entered herein in the space provided on back of sheet to which the property pertains; also on back of white and blue copies of waybill.

(5) When this book has been used up and is no longer required, or the means of transportation ordered elsewhere, it will be disposed of as follows:

(a) If it pertains to transportation belonging to the line of communications, the book will be forwarded to the depot quartermaster at the base and filed with his retained record.

(b) If it pertains to the transportation of a division or other unit, the book will be delivered to the division quartermaster or quartermaster of the unit concerned and filed with his retained record.

(6) Leaves will not be removed from this book.

(7) A book of these forms will be carried by each supply column, supply train, wagon, motor truck, and pack company.

3920. Transportation requests covering the transportation of troops or individuals from the base group should be prepared and issued by the quartermaster at the base. Transportation requests covering the transportation of troops or individuals from other points should be issued by quartermasters or supply officers at those points, but so far as practicable transportation requests should be prepared and issued by the quartermaster at the base.

3921. Officers who issue bills of lading or transportation requests will report same at the end of each month on "Report of bills of lading and transportation requests issued" (Q. M. C. Form 151) and forward said report direct to the Quartermaster General, except as noted below in the case of officers who hold transportation requests on memorandum receipt.

Transportation requests will not be invoiced to officers who are not accountable for quartermaster supplies, but will be furnished to such officers on memorandum receipt by the quartermaster at the base.

Officers to whom transportation requests are supplied on memorandum receipt will, when they issue such request for transportation purposes, sign them in their own name.

At the end of each month, or at the expiration of the particular duty, if not exceeding one month, the responsible officer will sign and deliver to the quartermaster at the base the properly prepared "Report of bills of lading and transportation requests issued" (Q. M. C. Form 151) accompanied by any canceled requests.

Upon receipt of the report and canceled requests by the quartermaster at the base, he will credit the memorandum receipt of the responsible officer with the number of requests reported as issued, including such canceled requests as may accompany the report, expend the requests on his monthly list of expenditures (Q. M. C. Form 203), and forward the report (Q. M. C. Form 151) to the Quartermaster General. Any canceled requests accompanying the report of the responsible officer will be detached from the report and attached to the monthly list of expenditures made by the depot quartermaster at the base.

Unused requests remaining in the hands of the responsible officer on the termination of the particular duty will be returned to the quartermaster at the base and the memorandum receipt given by the responsible officer adjusted and returned to him.

PAY OF TROOPS, MILEAGE, ETC.

3922. Division quartermasters and quartermasters of other units will be responsible, under the direction of their respective commanders, for the payment of troops pertaining to division and other units.

While in the field or in time of war the regiment will be paid by the regimental supply officer when in the opinion of the division commander conditions warrant and it is practicable to do so, in accordance with instructions contained in paragraph 1407.

3923. Mileage accounts of officers joining or with troops of a division or other unit will, whenever practicable, be paid by the quartermaster of a base depot; otherwise by the division quartermaster or quartermaster of other unit concerned.

3924. Final statements of discharged enlisted men will be paid by the quartermaster at the base or by such officers of the Quartermaster Corps as may be designated for this duty.

3925. All blank forms required by quartermasters or supply officers with troops in the field will be procured by requisition on the quartermaster at the base through the division quartermaster. Division quartermasters will keep on hand an emergency supply of blank forms, preferably carried in the supply train.

VOLUNTEER TROOPS AT MOBILIZATION CAMPS.

3926. All supplies, including subsistence stores, required for the equipment and maintenance of troops at mobilization camps after such troops have been mustered into the Federal service will, so far as practicable, be furnished from stock or by purchase or both. Such supplies will be furnished upon properly approved requisitions by supply points designated by the Quartermaster General upon recommendation of department commanders, or will be purchased locally as may be directed by the respective department commanders when such purchases can be made to the advantage of the United States.

3927. Such supplies as are of a standard type generally supplied for use of the Army, and all articles of clothing and camp and garrison equipage should, as a rule, be procured on requisition submitted through the department quartermaster to the designated points of supply.

3928. Requisitions for supplies prescribed in orders and regulations to properly equip and maintain troops assembled at mobilization camps will be prepared in duplicate by regimental supply officers for their regiments, and supply officers of other separate organizations for their organizations, and submitted through proper channels to the quartermaster of the mobilization camp in the manner directed in the following:

(a) On Q. M. C. Form 160 for such supplies listed in General Orders 39, War Department, 1915, as may be required for the proper equipment and maintenance of troops concerned.

ACCOUNTING FOR SUPPLIES.

3929. Property and supplies of the Quartermaster Corps other than subsistence stores will be accounted for on "Property account" (Q. M. C. Form 200) as prescribed in paragraphs 2106 to 2145.

Subsistence stores will be accounted for by the quartermaster of the camp on "Return of subsistence stores" (Q. M. C. Form 219) as prescribed in paragraphs 2146 to 2192.

3930. Accountability for subsistence stores, clothing, forage, stationery, veterinary medicines and dressings, and other expendable supplies used in maintenance and upkeep, will terminate with their issue on proper requisition.

3931. The camp quartermaster must show the number of men and fires on vouchers covering the issue of fuel and the number and kind of animals on all vouchers covering the issue of forage. The number of days for which the supplies are required must be stated in all cases.

3932. Quartermasters who receive supplies of the expendable class for the use of troops will be held responsible for the proper distribution thereof, and officers to whom such supplies are issued will be held responsible for their proper application.

3933. Issues of nonexpendable property will be made as follows:

(a) When the transfer is permanent invoices and receipts will be prepared on Q. M. C. Form No. 201, the property will be dropped from "Property account" (Q. M. C. Form No. 200) by the accountable officer and taken up by the receiving officer on "Property account" (Q. M. C. Form No. 200).

(b) When use of the property is to be only temporary, nonexpendable property will be issued on memorandum receipt. This does not involve the transfer of the property. When the necessity for the use of the property ceases the property will be turned in to the camp quartermaster, who will give credit therefor on the memorandum receipt.

3934. If there is any question as to the quantity of the property, its condition, or other differences of opinion between the officers concerned in a transfer or issue, it should be immediately adjusted as required by Army Regulations.

FUNDS.

3935. Funds required for the equipment and maintenance of troops at mobilization camps after muster into the Federal service will be apportioned and supplied as follows:

(a) Funds required by the several mobilization camps for the pay of troops, civilian employees, and other personal and nonpersonal services, local purchases of fuel and forage, subsistence stores, and other supplies of the Quartermaster Corps, will be apportioned by the Quartermaster General to the respective department quartermasters in a lump sum under each appropriation involved upon receipt of estimate of amount required under each appropriation.

(b) Allotments and transfers of funds will be made by department quartermasters to quartermasters of mobilization camps in amounts under each appropriation as may be necessary and authorized by the department commander.

(c) Record should be kept on "Allotment account" (Q. M. C. Form No. 74), by the respective department quartermasters, of all funds allotted and furnished to quartermasters of mobilization camps under the jurisdiction of their department commanders and by quartermasters of mobilization camps of all expenditures made and purposes for which made.

3936. Estimates of funds required by quartermasters of mobilization camps will be submitted to the respective department quartermasters, who will transfer the necessary funds to the quartermasters submitting the estimate.

3937. The senior quartermaster of a command, under the direction of its commander, will be responsible for the payment of the troops of the command (A. R., 1254). The blank forms authorized for the use of the Regular Army will be used for the purpose of making payments to volunteers from the date of their muster in, except that on their muster out volunteer organizations will be paid on the muster-out rolls. All volunteer officers serving with their regiments or companies will be paid on the rolls thereof as follows: The regimental field and staff, noncommissioned staff, and band on one roll, known as the field, staff, and band roll; and company officers on the rolls of their respective companies. An exception to this rule is made in the cases of volunteer officers who are in a status which justifies the application of paragraph 1259, Army Regulations, and in such cases the use of the individual officer's voucher is authorized. General officers and their staffs and officers detached from their commands will be paid on the usual individual officer's voucher.

3938. Funds will be accounted for as prescribed in paragraphs 430 to 538 hereof.

3939. Reports of classified civil service employees, temporary and permanent, will be made as directed in paragraphs 236 to 246 hereof.

When civilians are employed for temporary service (not classified civil service) in the Quartermaster Corps in any capacity in connection with troops in the field, agreements will be made as directed in paragraph 198.

BILLS OF LADING AND TRANSPORTATION REQUESTS.

3940. Bills of lading covering shipments of supplies from the mobilization camp, and transportation requests covering travel of individuals or troops from the camp, will be issued by the quartermaster of the camp.

BLANK FORMS.

3941. All blank forms of the Quartermaster Corps, except "Final statements," required by regimental supply officers, supply officers of separate organizations, and commanding officers of companies, troops, batteries, and detachments, will be supplied by the quartermaster of the camp. Requisitions for blank "Final statements," to supply tactical divisions or separate brigades of volunteers or of Organized Militia in the Federal service, will be made by division or brigade adjutants on the Quartermaster General.

"Report of survey" (Form 196, A. G. O.) is supplied by The Adjutant General's department, and "Inventory and inspection report" (Form 1, A. G. O.), by the Inspector General's department.

3942. In connection with the instructions concerning volunteers at mobilization camps, attention of officers on duty in the Quartermaster Corps is invited to instructions contained in United States Mustering Regulations Providing for the Muster of the Organized Militia into and out of the Service of the United States, approved April 22, 1914, and United States Mustering Regulations Providing for the Muster of Volunteers into and out of the Military Service of the United States, approved April 23, 1914.

3943. When volunteer and militia organizations have been transferred from mobilization camp to field service, the instructions contained in paragraphs 2724 and 2736 will govern.

ARTICLE VII.

MISCELLANEOUS INFORMATION.

3944. TABLE OF ENGLISH WEIGHTS.

AVOIRDUPOIS WEIGHT.

Ounce.	Pound.	Hundred weight.	Ton.
--------	--------	-----------------	------

16	-	1	
1600	-	100	- 1
22000	-	2000	- 20 - 1

LONG-TON TABLE.

Ounce.	Pound.	Quarter.	Hundred weight.	Ton.
--------	--------	----------	-----------------	------

16	-	1		
448	-	28	- 1	
1792	-	112	- 4 - 1	
35840	-	2240	- 80 - 20 - 1	

APOTHECARIES WEIGHT.

Grain.	Scruple.	Drachm.	Ounce.	Pound.
--------	----------	---------	--------	--------

20	-	1		
60	-	3	- 1	
480	-	24	- 8 - 1	
5760	-	288	- 96 - 12 - 1	

TROY WEIGHT.

Grain.	Penny-weight.	Ounce.	Pound.
--------	---------------	--------	--------

24	-	1	
480	-	20	- 1
5760	-	240	- 12 - 1

3945. TABLE OF ENGLISH MEASURES.

LINEAR MEASURE.

Inch.	Foot.	Yard.	Rod.	Mile.
-------	-------	-------	------	-------

12	-	1		
36	-	3	- 1	
192	-	16½	- 5½ - 1	
63360	-	5280	- 1760 - 320 - 1	

SQUARE MEASURE.

Square inch.	Square foot.	Square yard.	Square rod.	Square mile.
144	—	1		
1296	—	9	—	1
39204	—	272 $\frac{1}{4}$	—	30 $\frac{1}{4}$
6272640	—	43560	—	4840
			160	—
				1

CUBIC MEASURE.

Cubic inch.	Cubic foot.	Cubic yard.
1728	—	1
46656	—	27
		—
		1

DRY MEASURE.

Pint.	Quart.	Peck.	Bushel.
2	—	1	
16	—	8	—
			1
64	—	32	—
			4
			—
			1

LIQUID MEASURE.

Gill.	Pint.	Quart.	Gallon.	Barrel.	Hogshead
4	—	1			
8	—	2	—	1	
32	—	8	—	4	—
					1
1008	—	252	—	126	—
					31 $\frac{1}{4}$
					—
					1
2016	—	504	—	252	—
					63
					—
					2
					—
					1

MEASURES OF TIME.

Second.	Minute.	Hour.	Day.	Week.	Year.
60	—	1			
3600	—	60	—	1	
86400	—	1440	—	24	—
					1
604800	—	10080	—	168	—
					7
					—
					1
31556926	—	525948	—	8766	—
					365
					—
					52
					—
					1

3946. Advoirdupois weight is used for weighing all coarse or heavy articles. The ounce is often divided into halves, quarters, etc. The long, or gross ton, hundredweight and quarter were formerly in common use, but now are seldom used except in estimating duties at United States customhouses, and in weighing a few of the coarser articles, such as coal at the mines, etc.

Troy weight is used in weighing gold, silver, jewels, and in philosophical experiments.

Apothecaries weight is used in prescribing and mixing medicines.

The following is a table of comparative weights and measures:

	Troy.	Avoirdupois.	Apothecaries.
1 pound equals 1 ounce equals	5760 grains. 480 grains.	7000 grains. 437.5 grains.	5760 grains. 480 grains.

	Cubic inches in 1 gallon.	Cubic inches in 1 quart.	Cubic inches in 1 pint.	Cubic inches in 1 gill.
Liquid measure Dry measure (half peck)	231 268½	57½ 67½	28½ 33½	7½ 8½

3947.

MISCELLANEOUS WEIGHTS AND MEASURES.

GUNTER'S CHAIN.

7.92 inches—1 link.

100 links — 1 chain—4 rods—66 feet.

80 chains—1 mile.

ROPES AND CABLES.

6 feet — 1 fathom.

120 fathoms—1 cable's length.

NAUTICAL MEASURE.

A nautical mile or sea mile—the length of a minute of longitude of the earth at the equator at the level of the sea—6,086.07 feet = 1.152064 statute or land miles by the United States Coast Survey. 3 nautical miles—1 league.

MISCELLANEOUS.

1 palm — 3 inches.

1 hand — 4 inches.

1 span — 9 inches.

1 meter — 3.2809 feet.

MEASURES OF VOLUME.

One gallon liquid measure— 231 cubic inches, and contains 8.339 avoirdupois pounds of distilled water at 39.8° F., or 58,333 grains.

One cubic foot contains 7.48 liquid gallons, or 6.428 dry gallons.

One gallon dry measure— 268.8 cubic inches.

One bushel (Winchester) contains 2,150.42 cubic inches, or 77.627 pounds distilled water at 39.8° F.

A heaped bushel contains 2,747.715 cubic inches.

CUBIC MEASURE.

In measuring wood, a pile of wood cut 4 feet long, piled 4 feet high, and 8 feet on the ground, making 128 cubic feet, is called a cord. 16 cubic feet—1 cord foot.

A perch of stone is nominally 16½ feet long, 1 foot high, and 1½ feet thick, and contains 24½ cubic feet.

A perch of stone is, however, often computed differently in different localities; thus, in most all of the States and Territories west of the Mississippi stone masons figure rubble by the perch of 16½ cubic feet.

In Philadelphia, 22 cubic feet are called a perch.

A ton of shipping is 42 cubic feet in Great Britain and 40 cubic feet in the United States.

MEASURE OF WEIGHT.

The standard avoirdupois pound is the weight of 27.7015 cubic inches of distilled water weighed in air at 39.83°, the barometer at 30 inches; it contains 7,000 grains. One pound avoirdupois—1.2153 pounds troy

3948. TABLE OF CERTAIN FOREIGN WEIGHTS AND MEASURES, WITH AMERICAN EQUIVALENTS.

Denominations.	Where used.	American equivalents.
Arobe.....	Paraguay.....	25 pounds.
Arroba (dry).....	Argentina.....	25.3171 pounds.
Do.....	Brazil.....	32.38 pounds.
Do.....	Cuba.....	25.3664 pounds.
Do.....	Venezuela.....	25.4024 pounds.
Arroba (liquid).....	Cuba and Venezuela.....	4.263 gallons.
Barril.....	Argentine Republic and Mexico.....	20.0787 gallons.
Bouw.....	Sumatra.....	7,066.5 square meters.
Bu.....	Japan.....	0.1 inch.
Caballaria.....	Cuba.....	33½ acres.
Carga.....	Mexico and Salvador.....	300 pounds.
Catty.....	China and Japan.....	1½ pounds.
Do.....	Java, Siam, and Malacca.....	1.35 pounds.
Do.....	Sumatra.....	2.12 pounds.
Centaro.....	Central America.....	4.2631 gallons.
Chih.....	China.....	14 inches.
Cordal.....	Cuba.....	66 feet 9½ inches.
Coyan.....	Siam (Koyan).....	2,667 pounds.
Cuadra.....	Argentina.....	4.2 acres.
Do.....	Paraguay.....	78.9 yards.
Do.....	Paraguay (square).....	8,077 square feet.
Do.....	Uruguay.....	Nearly 2 acres.
Fanega (dry).....	Central America.....	1.5745 bushels.
Do.....	Chile.....	2.575 bushels.
Do.....	Cuba.....	1.599 bushels.
Do.....	Mexico.....	1.54728 bushels.
Do.....	Uruguay (double).....	7.776 bushels.
Do.....	Uruguay (single).....	3.888 bushels.
Do.....	Venezuela.....	1.599 bushels.
Frasco.....	Argentine Republic.....	2.5096 quarts.
Do.....	Mexico.....	2.5 quarts.
League.....	Cuba.....	2.63 miles.
League (land).....	Paraguay.....	4.633 acres.
Li.....	China.....	2,115 feet.
Libra (pound).....	Argentina.....	1.0127 pounds.
Do.....	Central America.....	1.043 pounds.
Do.....	Chile.....	1.014 pounds.
Do.....	Cuba.....	1.0161 pounds.
Do.....	Mexico.....	1.01465 pounds.
Do.....	Peru.....	1.0143 pounds.
Do.....	Uruguay.....	1.0143 pounds.
Do.....	Venezuela.....	1.0161 pounds.
Livre (pound).....	Gulana.....	1.0791 pounds.
Marc.....	Bolivia.....	0.507 pound.
Milla.....	Nicaragua and Honduras.....	1.1493 miles.
Picul.....	Borneo and Celebes.....	135.64 pounds.
Do.....	China, Japan, and Sumatra.....	133½ pounds.
Do.....	Java.....	135.1 pounds.
Do.....	Philippine Islands.....	137.9 pounds.
Ple.....	Argentina.....	0.9478 foot.
Quintal.....	do.....	101.42 pounds.
Do.....	Brazil.....	130.06 pounds.
Do.....	Chile, Mexico, and Peru.....	101.61 pounds.
Do.....	Newfoundland (fish).....	112 pounds.
Do.....	Paraguay.....	100 pounds.
Se.....	Japan.....	0.02451 acre.
Shaku.....	do.....	11.9306 inches.
Sho.....	do.....	1.6 quart.
Suarte.....	Uruguay.....	2,700 cuadras. (See cuadra.)
Sun.....	Japan.....	1.183 inches.
Tael.....	Cochin China.....	590.75 grains (troy).
Tan.....	Japan.....	0.25 acre.
To.....	do.....	2 pecks.
Tsubo.....	do.....	6 feet square.
Tsun.....	China.....	1.41 inches.
Vara.....	Argentina.....	34.1208 inches.
Do.....	Central America.....	33.874 inches.
Do.....	Chile and Peru.....	33.367 inches.
Do.....	Cuba.....	33.384 inches.
Do.....	Mexico.....	33 inches.
Do.....	Paraguay.....	34 inches.
Do.....	Venezuela.....	33.384.

3949.

METRIC SYSTEM OF WEIGHTS AND MEASURES.

MEASURES OF LENGTH.

Metric denominations.	Equivalents in denominations in use.
Myriameter.....	6.2137 miles.
Kilometer.....	0.62137 mile, or 3,280 feet 10 inches.
Hectometer.....	328 feet 1 inch
Dekameter.....	393.7 inches.
Meter.....	39.37 inches.
Decimeter.....	3.937 inches.
Centimeter.....	0.3937 inch.
Millimeter.....	0.0394 inch.

MEASURES OF SURFACE.

Hectare.....	2.471 acres.
Are.....	119.6 square yards.
Centare.....	1,550 square inches.

MEASURES OF CAPACITY.

Metric denominations.	Equivalents in denominations in use.	
	Dry measure.	Liquid or wine measure.
Kiloliter, or stere.....	1.308 cubic yards.....	264.17 gallons.
Hectoliter.....	2.838 bushels.....	26.417 gallons.
Dekaliter.....	9.08 quarts.....	2.6417 gallons.
Liter.....	0.908 quart.....	1.0567 quarts.
Deciliter.....	6.1022 cubic inches.....	0.845 gill.
Centiliter.....	0.6102 cubic inch.....	0.338 fluid ounce.
Milliliter.....	0.061 cubic inch.....	0.27 fluid dram.

WEIGHTS.

Metric denominations.	Equivalents in denominations in use (avoirdupois weight).
Millier, or tonneau.....	2,204.6 pounds.
Quintal.....	220.46 pounds.
Myriagram.....	22,046 pounds.
Kilogram, or kilo.....	2,204.6 pounds.
Hectogram.....	2.2046 pounds.
Dekagram.....	0.3527 ounce.
Gram.....	15.432 grains.
Decigram.....	1.5432 grains.
Centigram.....	0.1543 grain.
Milligram.....	0.0154 grain.

The following are some of the measures in common use, with their equivalents in measures of the metric system:

Common measures.	Equivalents.	Common measures.	Equivalents.
An inch.....	2.54 centimeters.	A cubic yard.....	0.7646 cubic meter.
A foot.....	0.3048 meter.	A cord.....	2.624 steres.
A yard.....	0.9144 meter.	A liquid quart.....	0.9464 liters.
A rod.....	5.029 meters.	A gallon.....	2.786 liters.
A mile.....	1.6093 kilometers.	A dry quart.....	1.101 liters.
A square inch.....	6.452 square centimeters.	A peck.....	8.811 liters.
A square foot.....	0.0929 square meter.	A bushel.....	35.24 liters.
A square yard.....	0.8361 square meter.	An ounce avoirdupois.....	28.35 grams.
A square rod.....	25.29 square meters.	A pound avoirdupois.....	0.4536 kilogram.
An acre.....	0.4047 hectare.	A ton.....	0.9072 tonneau.
A square mile.....	259 hectares.	A grain troy.....	0.0648 gram.
A cubic inch.....	16.39 cubic centimeters.	An ounce troy.....	31.104 grams.
A cubic foot.....	0.02832 cubic meter.	A pound troy.....	0.3732 kilogram.

3950.

CHIEF FOREIGN MEASURES OF LENGTH.

		Inches.	Feet.	Miles.
Metric system.	France.....			
	Belgium.....			
	Italy.....	Millimeter—1/1000 meter.....	0.39371	3.2809
	Portugal.....	Kilometer.....		0.62136
	Spain.....			
	Germany.....	Millimeter or strich.....		
		Meter or stab.....		
		Kilometer.....		
	Greece.....	Gramme—millimeter.....		
		Pechus—meter.....		
	Holland.....	Stadion—kilometer.....		
		Strep—millimeter.....		
		El—meter.....		
		Mijle—kilometer.....		
	Austria.....	Linie.....	0.0864	
		Fuss—144 linien.....		
		Melle—24,000 fuss.....		
		Ts'un (10 fan).....	1.41	4.7142
	China.....	Ch'ih (10 ts'un).....		1.175
		Li.....	.0858	.4005
	Denmark and Norway.....	Linie.....	.0858	
		Fod—144 linien.....		
		Mil—24,000 fod.....		
		Bu.....	.1193	1.0267
	Japan.....	Shaku.....		4.6905
		Ri.....	.927	2.4434
	Philippines.....	Pulgada.....	.927	
		Ple.....	.927	
		Kilometro.....		2.4434
		Linie.....	.0859	
	Prussia (old system).....	Fuss.....	1.0297	
		Schritt (pace).....	2.4714	
		Melle (24,000 fuss).....		4.6905
		Vershok.....	1.75	
		English foot.....		1.00
	Russia.....	Arschine—16 vershoks.....		2.3532
		Sajene—48 vershoks.....		7.0000
		Verst—600 arschines.....		.0623
		Linie.....	.11699	
	Sweden.....	Fot—100 linier.....		.9742
		Melle—36,000 fot.....		6.6416
		Linie.....	.11811	
	Switzerland.....	Fuss—100 linien.....		.96427
		Schweizerstunde—1,600 fuss.....		2.9626
		Kerat.....	1.125	
	Turkey.....	Halebi or archim.....	2.325	
		Berri.....		1.0386

Roughly 10 meters = 11 yards, and 1 kilometer = $\frac{5}{8}$ mile.

3951.

USEFUL NUMBERS FOR RAPID APPROXIMATION.

Feet	×	.00019	= miles.
Links	×	.66	= feet.
Feet	×	1.5	= links.
Square inches	×	.007	= square feet.
Square feet	×	.111	= square yards.
Acres	×	4,840	= square yards.
Square yards	×	.002066	= acres.
Width in chains	×	8	= acres per mile.
Cubic feet	×	.04	= cubic yards.
Cubic inches	×	.00058	= cubic feet.
United States bushels.	×	.046	= cubic yards.
United States bushels	×	1.244	= cubic feet.
United States bushels	×	2,150.42	= cubic inches.
Cubic feet	×	.8036	= United States bushels.
Cubic inches	×	.000466	= United States bushels.
United States gallons	×	.13368	= cubic feet.
United States gallons	×	.231	= cubic inches.
Cubic feet	×	7.48	= United States gallons.
Cylindrical feet	×	5.878	= United States gallons.
Cubic inches	×	.004329	= United States gallons.
Cylindrical inches	×	.0034	= United States gallons.
Pounds	×	.009	= cwt. (112 pounds).
Pounds	×	.00045	= tons (2,240 pounds).

USEFUL NUMBERS FOR RAPID APPROXIMATION—Continued.

Cubic feet water	×	62.5	=avoirdupois pounds.
Cubic inches water	×	.03617	=avoirdupois pounds.
Cylindrical feet water	×	49.1	=avoirdupois pounds.
Cylindrical inches water	×	.02842	=avoirdupois pounds.
United States gallons water	×	13.44	=cwt. (112 pounds).
United States gallons water	×	268.8	=tons.
Cubic feet water	×	1.8	=cwt. (112 pounds).
Cubic feet water	×	35.88	=tons.
Meters	×	3.281	=feet.

3952. SPECIFIC GRAVITIES AND WEIGHTS OF VARIOUS SUBSTANCES.

The basis for specific gravities is pure water at 62° F., barometer 30 inches.

Weight of 1 cubic foot, 62.355 pounds.

Article or substance.	Average specific gravity.	Average weight 1 cubic foot.
Air, atmosphere at 60° F., under pressure of 1 atmosphere, or 14.7 pounds per square inch, weighs 1/815th as much as water.....	0.00128	Pounds. 0.0765
Alcohol:		
Pure.....	.783	49.447
Commercial.....	.834	52
Aluminum.....	2.6	162
Ammonia:		
Anhydrous.....	.626	39.1
Aqua, 28 per cent.....	.902	55.68
Amber.....	1.078	67.219
Antimony:		
Cast.....	6.70	418
Native.....	6.67	416
Ash:		
Perfectly dry.....	.752	47
American white, dry.....	.61	38
Ashes of soft coal, solidly packed.....		40-45
Asphaltum, 1 to 1.8.....	1.4	87.3
Beech.....	.62-.85	40
Birch.....	.55-.74	41
Boxwood.....	.91-1.33	70
Brass (copper and zinc), cast, 7.8 to 8.4.....	8.1	504
Brass, rolled.....	8.4	524
Brick:		
Best pressed.....		150
Common and hard.....		125
Soft inferior.....		100
Brickwork:		
Pressed brick, fine joints.....		140
Medium quality.....		125
Coarse, inferior, soft.....		100
Bronze, copper 8, tin 1 (gun metal).....	8.5	529
Cedar, 0.49 to 0.75.....	.62	39
Cement, hydraulic:		
Am. Rosendale, ground and loose.....		56
Portland, loose.....		85-90
Charcoal of pines and oaks.....		15-30
Chalk.....	2.5	156
Cherry, perfectly dry.....	.672	42
Chestnut, perfectly dry.....	.660	41
Clay:		
Potter's, dry, 1.8 to 2.1.....	1.9	119
Dry, in lump, loose.....		63
Coal:		
Anthracite—		
1.3 to 1.84; of Pennsylvania, 1.3 to 1.7.....	1.5	93.5
Broken, of any size, loose.....		53-56
Broken, moderately shaken.....		56-60
Broken, heaped bushel, 77 to 83 pounds.....		
Broken, a ton loose, 40 to 43 cubic feet.....		
Bituminous—		
Solid, 1.2 to 1.5.....	1.35	84
Solid, Cambria County, Pa., 1.27 to 1.34.....		79-84
Broken, any size, loose.....		47-52
Moderately shaken.....		51-56
A heaped bushel loose, 70 to 78.....		
1 ton occupies 43 to 48 cubic feet.....		
Coke:		
Loose, good quality.....		23-32
Loose, a heaped bushel, 35 to 42.....		
1 ton occupies 80 to 97 cubic feet.....		
Corundum, pure, 3.8 to 4.....	3.9	
Copper:		
Cast, 8.6 to 8.8.....	8.7	542
Rolled, 8.8 to 8.9.....	8.9	555

SPECIFIC GRAVITIES AND WEIGHTS OF VARIOUS SUBSTANCES—Continued.

Article or substance.	Average specific gravity.	Average weight 1 cubic foot.
Cork, dry.....	.24	<i>Pounds.</i> 15
Cypress.....	.55	34.3
Earth, common loam:		
Perfectly dry (loose).....		72-80
Perfectly dry (shaken).....		82-92
Perfectly dry (rammed).....		90-100
Slightly moist (loose).....		70-78
More moist (loose).....		66-68
More moist (shaken).....		75-90
More moist (packed).....		90-100
As soft flowing mud.....		104-112
As soft flowing mud (well pressed).....		110-120
Elm, perfectly dry.....	.50	35
Flint.....	2.6	162
German silver.....	8.432	525.77
Glass:		
2.5 to 3.45.....	2.98	186
Common window.....	2.52	157
Gneiss:		
Common, 2.63 to 2.76.....	2.69	166
In loose piles.....		96
Gold, cast, pure or 24-karat.....	19.268	1,204
Gold, pure, hammered.....	19.5	1,217
Granite, 2.56 to 2.88.....	2.72	170
Glycerin.....	1.26	.....
Greenstone, trap, 2.8 to 3.2.....	3	187
Gypsum, plaster of Paris, 2.24 to 2.30.....	2.37	141.6
Hay:		
Loose.....		.....
In stacks, about 512 cubic feet to the ton.....		3.9
Hemlock, perfectly dry.....	.4	25
Hickory, perfectly dry.....	.85	53
Ice, 0.917 to 0.922.....	.92	57.4
Iron, cast, 6.9 to 7.4.....	7.15	446
Iron, gray:		
Foundry, cold.....	7.21	450
Foundry, molten.....	6.94	433
Iron, wrought.....	7.69	480
Lead, commercial.....	11.35	709.6
Legnum-vitæ.....	.65-1.33	41-83
Limestones and marbles.....	2.6	164.4
Lime:		
Quick.....	1.5	96
Quick ground, well shaken, per struck bushel, 80 pounds.....		64
Quick ground, thoroughly shaken, per struck bushel, 93½ pounds.....		75
Locust, dry.....	.71	44
Mahogany:		
Spanish, dry.....	.85	53
Honduras, dry.....	.56	35
Maple, dry.....	.79	49
Marbles (see Limestone).....		
Masonry of granite or limestone, well dressed.....		165
Masonry of granite:		
Well scabbled, mortar rubble, about one-fifth of mass will be mortar.....		154
Well scabbled, dry rubble.....		128
Roughly scabbled, mortar rubble, about one-fourth to one-third of mass will be mortar.....		150
Masonry of brickwork (see Brickwork).....		
Mercury at 32° F.....	13.62	849
Mica, 2.75 to 3.1.....	2.93	183
Milk.....	1.029	64.16
Mortar, hardened, 1.4 to 1.9.....	1.66	103
Mud:		
Dry, close.....		80-100
Wet, moderately pressed.....		110-120
Wet, fluid.....		104-120
Oak:		
Live, perfectly dry, 0.88 to 1.02.....	.95	59.3
White, perfectly dry, 0.66 to 0.88.....	.77	48
Red, black, perfectly dry.....		32-45
Oil of turpentine.....	.870	55.80
Olive oil.....	.915	57
Paraffin.....	.874	55.91
Petroleum.....	.878	54.8
Pine:		
White, perfectly dry.....	.40	25
Yellow, northern, perfectly dry, 0.48 to 0.62.....	.55	34.3
Yellow, southern, perfectly dry, 0.64 to 0.8.....	.72	45

SPECIFIC GRAVITIES AND WEIGHTS OF VARIOUS SUBSTANCES—Continued.

Articles or substance.	Average specific gravity.	Average weight 1 cubic foot.
		Pounds.
Pitch.....	1.15	71.7
Poplar, dry.....	.47	20
Plumbago.....	2.27	140
Potassium.....	.865	53.95
Platinum.....	21.5	1,342
Quartz.....	2.65	165
Rosin.....	1.10	68.6
Salt, coarse (per struck bushel, Syracuse, N. Y., 56 pounds)		46
Sand:		
Pure quartz, perfectly dry and loose.....		90-108
Voids full of water.....		118-129
Very large and small grains, dry.....		117
Sandstone, 2.1 to 2.73, 131 to 171.....	2.41	151
Shales, red or black, 2.4 to 2.8.....	2.6	162
Silver.....	10.5	655
Slate, 2.7 to 2.9.....	2.8	175
Snow:		
Fresh fallen.....		5-12
Moistened, compacted by rain.....		15-30
Soapstone, 2.65 to 2.8.....	2.78	170
Spruce, perfectly dry.....	.4	25
Steel.....	7.85	490
Sulphur.....	2	125
Sycamore, perfectly dry.....	.59	37
Tallow.....	.94	58.6
Tar.....	1	62.355
Tin, cast, 7.2 to 7.5.....	7.35	459
Urine.....	1.02	63.6
Walnut, black, perfectly dry.....	.61	38
Water, pure rain, distilled—		
At 32° F., barometer 30 inches.....		62.417
At 62° F., barometer 30 inches.....	1	62.355
At 212° F., barometer 30 inches.....		59.7
Water, sea, 1.026 to 1.030.....	1.028	64.08
Wax, bees.....	.97	60.5
White lead.....	8.16	197
Zinc, or spelter, 6.8 to 7.2.....	7	437.5

NOTE.—Green timbers usually weigh from one-fifth to one-half more than dry; ordinarily building timbers, tolerably seasoned one-sixth more.

3953. The following measures are sanctioned by custom or law:

1 bushel=1.244 cubic feet or 1½ cubic feet nearly.

32 pounds of oats	=1 bushel.	56 pounds of butter	=1 firkin.
45 pounds of timothy seed	=1 bushel.	100 pounds of meal or flour	=1 sack.
48 pounds of barley	=1 bushel.	100 pounds of grain or flour	=1 cental.
56 pounds of rye	=1 bushel.	100 pounds of dry fish	=1 quintal.
56 pounds of Indian corn (shelled)	=1 bushel.	100 pounds of nails	=1 cask.
50 pounds of Indian meal	=1 bushel.	196 pounds of flour	=1 barrel.
60 pounds of wheat	=1 bushel.	200 pounds of beef or pork	=1 barrel.
60 pounds of clover seed	=1 bushel.	80 pounds of lime	=1 bushel.
56 pounds of onions	=1 bushel.		
60 pounds of potatoes (white)	=1 bushel.		

A bushel is a dry measure containing 8 gallons, but the equivalent weights established in different States vary considerably.

Grain, seeds, and small fruits are sold by stricken measure.

Corn in the ear, potatoes, coal, large fruits, coarse vegetables, and other bulky articles are sold by heaped measures.

It is sufficiently accurate in practice to call five stricken measures equal to four heaped measures.

3954.

CAPACITY OF BOXES.

Capacity.	Inside dimensions in inches.			Capacity.	Inside dimensions in inches.		
	Length.	Width.	Depth.		Length.	Width.	Depth.
1 barrel (5 bushels).....	28	24	16	1 gallon.....	8	8	4 $\frac{1}{2}$
1 bushel.....	16	16	8 $\frac{1}{2}$	$\frac{1}{2}$ gallon.....	7	7	2 $\frac{1}{2}$
$\frac{1}{2}$ bushel.....	10	10	10 $\frac{1}{2}$	1 quart.....	4	4	4 $\frac{1}{2}$
1 peck.....	8	8	8 $\frac{1}{2}$	1 pint.....	3	3	2 $\frac{1}{2}$

3955.

WEIGHT OF COIN.

Double eagle	— 516 troy grains.	Half dollar	— 192 troy grains.
Eagle	— 258 troy grains.	5-cent piece (nickel)	— 77.16 troy grains.
Dollar (gold)	— 25.8 troy grains.	3-cent piece (nickel)	— 30 troy grains.
Dollar (silver)	— 412.5 troy grains.	Cent (bronze)	— 48 troy grains.

3956.

WEIGHT OF CANVAS DUCK, 1 YARD LONG BY 22 INCHES WIDE.

No.	Weight (ounces).	No.	Weight (ounces).
0.....	19	5.....	14
1.....	18	6.....	13
2.....	17	7.....	12
3.....	16	8.....	11.02
4.....	15		

3957.

WEIGHT OF LEATHER PER SIDE.

	Pounds.
Bridle leather.....	14 to 18
Harness leather.....	21 to 25

3958. For table of weights of cordwood, see paragraph 2552.

3959.

WEIGHTS OF LUMBER PER 1,000 BOARD FEET.

Wood.	Dry.	Partly dry.	Green.	Wood.	Dry.	Partly dry.	Green.
Pine and hemlock...	2,500	2,700	3,000	Oak and walnut....	4,000	5,000	.....
Yellow pine.....	3,000	4,000	5,000	Ash and maple.....	3,500	4,000	.....

3960. The denominations of the following table are used in the paper trade:

24 sheets	— 1 quire.	1 bale	— 5 bundles.
20 quires	— 1 ream.	1 bundle	— 2 reams.
2 reams	— 1 bundle.	1 ream	— 20 quires.
5 bundles	— 1 bale.	1 quire	— 24 sheets.

The terms folio, quarto, octavo, etc., indicate the number of leaves into which a sheet of paper is folded.

When a sheet is folded into—	The book is called—	And 1 sheet of paper makes—
2 leaves.....	A folio.....	4 pages.
4 leaves.....	A quarto or 4to.....	8 pages.
8 leaves.....	An octavo or 8vo.....	16 pages.
12 leaves.....	A duodecimo, or 12mo.....	24 pages.
16 leaves.....	16mo.....	32 pages.
18 leaves.....	18mo.....	36 pages.

Clerks and copyists are usually paid by the folio for making copies of legal papers, records, and documents.

72 words make 1 folio, or sheet of common law.

90 words make 1 folio, or sheet of chancery.

3961. Tinner's tools and mason's tools are not issued in sets. For ordinary requirements the following will suffice:

For tinner's use:	For mason's use:
1 pot, fire. 2 irons, soldering, 2-pound. 2 irons, soldering, 1-pound. 1 snips, pair, No. 8. 1 snips, pair, No. 10. 4 handles, soldering. 4 handles, file. 2 files, flat, 12-inch. 2 files, half-round, 12-inch. 1 mallet. 1 dividers, pair, 9-inch. 1 hammer, riveting. 1 hammer, tinner's. 1 hammer, raising. 1 set, rivet. 1 punch, prick. 1 punch, solid, $\frac{1}{4}$ -inch. 1 rule, 2-foot. 1 square, steel. 1 stake, beak horn. 1 machine, forming. 1 pliers, pair.	1 sack, canvas, grip. 3 hammers, stone, mason. 3 tools, stone-dressing. 1 level. 1 marker, double. 1 square, steel. 1 trowel, large. 1 trowel, pointing. 1 plumb bob. 1 tape, linen.

3962. The following instructions relative to the care and preservation of mahogany furniture, furnished by the Quartermaster Corps for use in officers' quarters, are published for the information and guidance of all concerned:

1. To keep furniture, mahogany dull finish, in good condition and to remove hand marks, take 4 parts rubbing oil (commercially known as 28-30 paraffin) and 1 part benzine, put in bottle and shake well. Saturate clean flannel cloth or cheesecloth with this mixture and wipe all dust and stains from surface of furniture; then with clean cloth remove all oil from surface. Ink spots should be removed with cloth dampened with water before oil is applied, as oil will not remove ink. Acids, alkalies, soaps, polishing liquids or powders should not be used in cleaning furniture.

Caution.—Avoid having hot plates or liquids come in contact with finish. An asbestos pad should be used to protect table top.

2. For scratches or mars of any kind, rub the parts slightly with F. F. F. powdered silex (Bridgeport make) and water, then clean off all dust, and coat with a light, elastic polishing varnish. Let varnish dry five to seven days, then rub same in the following manner: Sprinkle on the surface a small quantity of F. F. powdered pumice stone and rubbing oil, then rub the parts down with a block of felt to a dull finish and clean off with dry waste.

3. The rubbing oil described in paragraph 1 may be used by individual officers, but the refinishing of the furniture as indicated in paragraph 2 will only be undertaken under the direction of the post quartermaster. (Cir. 40, W. D., 1909.)

3963. To make a smooth finish on concrete:

Allow water to evaporate slowly; work on the surface while stiff; smooth it after it becomes stiff.

3964. The following is the formula for mixing the olive-drab paint to be used in painting Army and escort wagons.

- 6 pounds white lead ground in raw linseed oil.
- 1 pound raw umber.
- 1 pint turpentine.
- $\frac{1}{2}$ pint japan dryer.
- 1 quart raw linseed oil.

(Cir. 66, W. D., 1906.)

Iron parts to be painted black—which requires the following proportion:

- 1 pound drop black, and
- $1\frac{1}{2}$ pints coach varnish, for each wagon.

3965. For waterproofing canvas wagon and ambulance covers make a mixture of the following ingredients:

To each gallon of raw linseed oil add 12 ounces of beeswax, 1 pound of white lead, and 12 ounces of common resin. Boil this mixture, stirring it at the same time, and apply it while warm to the upper side of the canvas. Be sure to wet the canvas with a sponge on the under side before applying this mixture.

3966.

SIZE, WEIGHT, AND STRENGTH OF MANILA ROPE.

Diameter.	Circumference.	Weight of 100 feet of rope.	Ultimate strength of rope.
<i>Inches.</i>	<i>Inches.</i>	<i>Pounds.</i>	<i>Pounds.</i>
1	3	3	400
1	4	5	900
1	5	7	1,620
1	6	13	2,880
1	7	16	3,640
1	8	23	5,440
1	9	28	6,480
1	10	45	10,120
1	11	58	13,000
1	12	65	14,600
1	13	80	18,000
1	14	97	21,800
2	6	113	25,900

3967. Directions for setting up escort wagons:

All wagons are furnished complete, and shipped knocked down. The small parts are packed in a box, and the contents marked thereon. Parts should be checked to see that they correspond with the marked contents of the box.

The following mode of procedure to be followed step by step in setting up the wagons:

First. Put wheels on front and rear gear; grease axle before doing so.

Second. Connect front and rear gear by putting in coupling pole, place front bolster in position, and put in kingbolt; put coupling pin through band, hound, and coupling pole; attach chains to reach and to hooks in front bolsters.

Third. Attach hound bar to top of hind hounds.

Fourth. Put in tongue, attach doubletree and singletrees to tongue, and stay chains to doubletree and the hook clip bars on axle.

Fifth. Assemble body by placing floor on boxes or trestles; put sides in position with strap bolts through floor and cross bars.

Sixth. Put in headboard.

Seventh. Put cross rod through sides in front of headboard, and screw up tight.

Eighth. Put center and rear braces in place and bolt to sides; put nuts on all strap bolts and braces and screw up in proper position; attach key chains and tail-gate chain.

Ninth. Place body on running gear in proper position.

Tenth. Attach tail gate to floor with tail-gate rod.

Eleventh. Attach driver's seat.

Twelfth. Attach brake ratchet, guide and lever.

Thirteenth. Attach lock chains to sides.

Fourteenth. Attach hooks for supporting hound bar to sides.

Fifteenth. Attach brake hanger and supporting irons to hound bar after connecting them to supporting hooks on sides.

Sixteenth. Attach brake bar to brake hanger, and put rub blocks in brake shoes.

Seventeenth. Attach draw rods to roller bar and brake beam.

Eighteenth. Attach connecting rod to brake lever and roller bar.

Nineteenth. Put on lash cleats.

Twentieth. Oscillating box.

(a) Attach handles to rear side.

(b) Attach forked ends to hanger rods.

(c) Attach hanger irons to sides of body and put eyebolts in rear cross bar.

(d) Place box in position, attach forked ends of forward hanger rods to hanger irons on sides, and those of the rear hanger to the eyebolts in rear cross bar.

The distance from the center of hole in forked end of forward rod to the center of rod where it passes under box is approximately 13 inches; the same measurements on the rear rod is approximately 15½ inches.

When hangers are properly adjusted, the top of the box will fit snugly against the floor of body. In case it should not, it can readily be adjusted by raising or lowering the forked ends.

Twenty-first. Attach bows in position; the one with short bow hinged to it in front, insert ridgepole in staples on underside of bows.

Twenty-second. Bolt extension sideboards to brackets and put in position by hooking top of brackets over sides and inserting bottom ends in staples near bottom of sides.

Twenty-third. Put on cover.

Twenty-fourth. See that all chains are properly attached, all nuts screwed up tight, and cotter pins inserted where required.

Specifications and blue prints for escort wagons will be furnished upon application to the depot quartermaster, Jeffersonville, Ind.

3968. TABLE SHOWING NUMBER OF CANS OR OTHER UNITS IN 1 TO 100 PACKAGES.

Packages.	Number of cans or other units in packages.									
1.....	6	12	24	36	40	48	60	72	144	720
2.....	12	24	48	72	80	96	120	144	288	1,440
3.....	18	36	72	108	120	144	180	216	432	2,160
4.....	24	48	96	144	160	192	240	288	576	2,880
5.....	30	60	120	180	200	240	300	360	720	3,600
6.....	36	72	144	216	240	288	360	432	864	4,320
7.....	42	84	168	252	280	336	420	504	1,008	5,040
8.....	48	96	192	288	320	384	480	576	1,152	5,760
9.....	54	108	216	324	360	432	540	648	1,296	6,480
10.....	60	120	240	360	400	480	600	720	1,440	7,200
11.....	66	132	264	396	440	528	660	792	1,584	7,920
12.....	72	144	288	432	480	576	720	864	1,728	8,640
13.....	78	156	312	468	520	624	780	936	1,872	9,360
14.....	84	168	336	504	560	672	840	1,008	2,016	10,080
15.....	90	180	360	540	600	720	900	1,080	2,160	10,800
16.....	96	192	384	576	640	768	960	1,152	2,304	11,520
17.....	102	204	408	612	680	816	1,020	1,224	2,448	12,240
18.....	108	216	432	648	720	864	1,080	1,296	2,592	12,960
19.....	114	228	456	684	760	912	1,140	1,368	2,736	13,680
20.....	120	240	480	720	800	960	1,200	1,440	2,880	14,400
21.....	126	252	504	756	840	1,008	1,260	1,512	3,024	15,120
22.....	132	264	528	792	880	1,056	1,320	1,584	3,168	15,840
23.....	138	276	552	828	920	1,104	1,380	1,656	3,312	16,560
24.....	144	288	576	864	960	1,152	1,440	1,728	3,456	17,280
25.....	150	300	600	900	1,000	1,200	1,500	1,800	3,600	18,000
26.....	156	312	624	936	1,040	1,248	1,560	1,872	3,744	18,720
27.....	162	324	648	972	1,080	1,296	1,620	1,944	3,888	19,440
28.....	168	336	672	1,008	1,120	1,344	1,680	2,016	4,032	20,160
29.....	174	348	696	1,044	1,160	1,392	1,740	2,088	4,176	20,880
30.....	180	360	720	1,080	1,200	1,440	1,800	2,160	4,320	21,600
31.....	186	372	744	1,116	1,240	1,488	1,860	2,232	4,464	22,320
32.....	192	384	768	1,152	1,280	1,536	1,920	2,304	4,608	23,040
33.....	198	396	792	1,188	1,320	1,584	1,980	2,376	4,752	23,760
34.....	204	408	816	1,224	1,360	1,632	2,040	2,448	4,896	24,480
35.....	210	420	840	1,260	1,400	1,680	2,100	2,520	5,040	25,200
36.....	216	432	864	1,296	1,440	1,728	2,160	2,592	5,184	25,920
37.....	222	444	888	1,332	1,480	1,776	2,220	2,664	5,328	26,640
38.....	228	456	912	1,368	1,520	1,824	2,280	2,736	5,472	27,360
39.....	234	468	936	1,404	1,560	1,872	2,340	2,808	5,616	28,080
40.....	240	480	960	1,440	1,600	1,920	2,400	2,880	5,760	28,800
41.....	246	492	984	1,476	1,640	1,968	2,460	2,952	5,904	29,520
42.....	252	504	1,008	1,512	1,680	2,016	2,520	3,024	6,048	30,240
43.....	258	516	1,032	1,548	1,720	2,064	2,580	3,096	6,192	30,960
44.....	264	528	1,056	1,584	1,760	2,112	2,640	3,168	6,336	31,680
45.....	270	540	1,080	1,620	1,800	2,160	2,700	3,240	6,480	32,400
46.....	276	552	1,104	1,656	1,840	2,208	2,760	3,312	6,624	33,120
47.....	282	564	1,128	1,692	1,880	2,256	2,820	3,384	6,768	33,840
48.....	288	576	1,152	1,728	1,920	2,304	2,880	3,456	6,912	34,560
49.....	294	588	1,176	1,764	1,960	2,352	2,940	3,528	7,056	35,280
50.....	300	600	1,200	1,800	2,000	2,400	3,000	3,600	7,200	36,000
51.....	306	612	1,224	1,836	2,040	2,448	3,060	3,672	7,344	36,720
52.....	312	624	1,248	1,872	2,080	2,496	3,120	3,744	7,488	37,440
53.....	318	636	1,272	1,908	2,120	2,544	3,180	3,816	7,632	38,160
54.....	324	648	1,296	1,944	2,160	2,592	3,240	3,888	7,776	38,880
55.....	330	660	1,320	1,980	2,200	2,640	3,300	3,960	7,920	39,600
56.....	336	672	1,344	2,016	2,240	2,688	3,360	4,032	8,064	40,320
57.....	342	684	1,368	2,052	2,280	2,736	3,420	4,104	8,208	41,040
58.....	348	696	1,392	2,088	2,320	2,784	3,480	4,176	8,352	41,760
59.....	354	708	1,416	2,124	2,360	2,832	3,540	4,248	8,496	42,480
60.....	360	720	1,440	2,160	2,400	2,880	3,600	4,320	8,640	43,200
61.....	366	732	1,464	2,196	2,440	2,928	3,660	4,392	8,784	43,920
62.....	372	744	1,488	2,232	2,480	2,976	3,720	4,464	8,928	44,640
63.....	378	756	1,512	2,268	2,520	3,024	3,780	4,536	9,072	45,360
64.....	384	768	1,536	2,304	2,560	3,072	3,840	4,608	9,216	46,080
65.....	390	780	1,560	2,340	2,600	3,120	3,900	4,680	9,360	46,800
66.....	396	792	1,584	2,376	2,640	3,168	3,960	4,752	9,504	47,520
67.....	402	804	1,608	2,412	2,680	3,216	4,020	4,824	9,648	48,240
68.....	408	816	1,632	2,448	2,720	3,264	4,080	4,896	9,792	48,960
69.....	414	828	1,656	2,484	2,760	3,312	4,140	4,968	9,936	49,680
70.....	420	840	1,680	2,520	2,800	3,360	4,200	5,040	10,080	50,400
71.....	426	852	1,704	2,556	2,840	3,408	4,260	5,112	10,224	51,120
72.....	432	864	1,728	2,592	2,880	3,456	4,320	5,184	10,368	51,840
73.....	438	876	1,752	2,628	2,920	3,504	4,380	5,256	10,512	52,560
74.....	444	888	1,776	2,664	2,960	3,552	4,440	5,328	10,656	53,280
75.....	450	900	1,800	2,700	3,000	3,600	4,500	5,400	10,800	54,000
76.....	456	912	1,824	2,736	3,040	3,648	4,560	5,472	10,944	54,720
77.....	462	924	1,848	2,772	3,080	3,696	4,620	5,544	11,088	55,440
78.....	468	936	1,872	2,808	3,120	3,744	4,680	5,616	11,232	56,160
79.....	474	948	1,896	2,844	3,160	3,792	4,740	5,688	11,376	56,880
80.....	480	960	1,920	2,880	3,200	3,840	4,800	5,760	11,520	57,600
81.....	486	972	1,944	2,916	3,240	3,888	4,860	5,832	11,664	58,320
82.....	492	984	1,968	2,952	3,280	3,936	4,920	5,904	11,808	59,040

TABLE SHOWING NUMBER OF CANS OR OTHER UNITS IN 1 TO 100 PACKAGES—Continued.

Packages.	Number of cans or other units in packages.									
83.....	498	996	1,992	2,988	3,984	4,980	5,976	11,952	59,760	
84.....	504	1,008	2,016	3,024	4,032	5,040	6,048	12,096	60,480	
85.....	510	1,020	2,040	3,060	4,080	5,100	6,120	12,240	61,200	
86.....	516	1,032	2,064	3,096	4,128	5,160	6,192	12,384	61,920	
87.....	522	1,044	2,088	3,122	4,176	5,200	6,264	12,528	62,640	
88.....	528	1,056	2,112	3,168	4,224	5,280	6,336	12,672	63,360	
89.....	534	1,068	2,136	3,204	4,272	5,340	6,408	12,816	64,080	
90.....	540	1,080	2,160	3,240	4,320	5,400	6,480	12,960	64,800	
91.....	546	1,092	2,184	3,276	4,368	5,460	6,552	13,104	65,520	
92.....	552	1,104	2,208	3,312	4,416	5,520	6,624	13,248	66,240	
93.....	558	1,116	2,232	3,348	4,464	5,580	6,696	13,392	66,960	
94.....	564	1,128	2,256	3,384	4,512	5,640	6,768	13,536	67,680	
95.....	570	1,140	2,280	3,420	4,560	5,700	6,840	13,680	68,400	
96.....	576	1,152	2,304	3,456	4,608	5,760	6,912	13,824	69,120	
97.....	582	1,164	2,328	3,492	4,656	5,820	6,984	13,968	69,840	
98.....	588	1,176	2,352	3,528	4,704	5,880	7,056	14,112	70,560	
99.....	594	1,188	2,376	3,564	4,752	5,940	7,128	14,256	71,280	
100.....	600	1,200	2,400	3,600	4,800	6,000	7,200	14,400	72,000	

3969. TABLE SHOWING THE AMOUNTS OF THE COMPONENT ARTICLES OF THE ARMY RATION AND OF THEIR SUBSTITUTIVE EQUIVALENTS.

(Amounts of the component articles printed in heavy type.)

Article.	Garrison ration.	Reserve ration.	Travel ration.	Filipino ration.
Beef, fresh.....	ounces.. 20			12
Mutton, fresh.....	do. 20			
Bacon.....	do. 12	12		8
Beef:				
Corned, canned.....	do. 16	16	12	8
Fresh, roast, canned.....	do. 16	16		8
Hash, corned beef.....	do. 16	16	12	
Fish:				
Dried.....	do. 14			
Pickled.....	do. 18			
Canned.....	do. 16			12
Fresh.....	do. 16			12
Turkey, dressed, drawn.....	do. 16			
Flour.....	do. 18			8
Soft bread.....	do. 18		18	8
Hard bread.....	do. 16	16	16	8
Corn meal.....	do. 20			
Baking powder.....	do. .06			.32
Beans.....	do. 2.4			
Beans, baked.....	do. 4		4	
Rice.....	do. 1.6			
Rice, unpolished.....	do. 20			20
Hominy.....	do. 1.6			
Potatoes:				
Fresh.....	do. 20			8
Canned.....	do. 15			
Onions, fresh.....	do. 20			8
Tomatoes, canned.....	do. 20		8	
Other fresh vegetables (not canned).....	do. 20			
Prunes.....	do. 1.28			
Apples, evaporated.....	do. 1.28			
Peaches, evaporated.....	do. 1.28			
Jam.....	do. 1.28		1.4	
Coffee:				
Roasted and ground.....	do. 1.12	1.12	1.12	1
Roasted.....	do. 1.12			
Green.....	do. 1.4			
Tea.....	do. .32			
Sugar.....	do. 2.2	2.4	2.4	2
Milk, evaporated.....	do. .5		.5	
Vinegar.....	gill. 18			.08
Pickles, cucumber.....	do. 16			

1 In Alaska 16 ounces, or 16 ounces salt pork or 22 ounces salt beef.

2 When impracticable to furnish fresh meat.

3 Or other canned meats 16 ounces.

4 On Thanksgiving Day and Christmas, when practicable.

5 To be ordered issued only when the interests of the Government so require.

6 When ovens are not available.

7 In Alaska 24 ounces.

8 In Alaska 18 ounces.

TABLE SHOWING THE AMOUNTS OF THE COMPONENT ARTICLES OF THE ARMY RATION AND OF THEIR SUBSTITUTE EQUIVALENTS—Continued.

Article.	Garrison ration.	Reserve ration.	Travel ration.	Philippine ration.
Salt.....ounces.....	.06	.16		.06
Pepper.....do.....	.06			.06
Cinnamon.....do.....	.004			
Cloves.....do.....	.014			
Ginger.....do.....	.014			
Nutmeg.....do.....	.014			
Lard.....do.....	.06			
Lard substitute.....do.....	.04			
Butter.....do.....	.5			
Oleomargarine.....do.....	.5			
Syrup.....gill.....	.33			
Flavoring extract:				
Lemon.....ounces.....	.004			
Vanilla.....do.....	.014			

3970. The Army ration issue and conversion table are shown in Appendix No. 30.

3971. TABLE FOR COMPUTING THE GROSS WEIGHT AND CUBIC MEASUREMENT OF ANY NUMBER OF RATIONS, AND THE AMOUNT OF TRANSPORTATION NECESSARY FOR THE VARIOUS KINDS OF RATIONS IN BOX CARS, ARMY WAGONS, AND SHIP'S TONS.

Kind of ration.	Gross weight of one ration.	Rations to a 40,000-pound box car.	Part of box car required for 1 ration.	Rations to an Army wagon (3,000 pounds).	Cubic feet to one ration.	Rations to a cubic foot.	Rations to a ship's ton.	Part of a ship's ton required for one ration.
	<i>Lbs.</i>							
Garrison.....	4.9	8,226	0.000122	600	0.149	6.73	269	0.0037
Travel.....	4.1	9,818	.000102	750	.129	7.76	311	.0032
Reserve.....	3.0	13,428	.000075	1,000	.111	9.04	352	.0028

Freight tonnage or measurement of ship's cargo is 40 cubic feet of space per ton.

3972.

CAPACITY OF BOX CARS.

TABLE SHOWING APPROXIMATELY THE CAPACITY IN PACKAGES AND RATIONS OF THE THREE STANDARD CLASSES OF BOX CARS, EACH 36 FEET BY 8 FEET 6 INCHES BY 8 FEET.

Article.	Package.	Capacity of cars.					
		30,000 pounds.		60,000 pounds.		40,000 pounds.	
		Packages.	Rations.	Packages.	Rations.	Packages.	Rations.
Bacon:							
100-pound.....	Crate.....	600	80,000	519	68,280	345	46,000
2-pound cans.....	Case 48.....	1,330	63,840	1,000	48,000	665	31,280
12-pound cans.....	Case 6.....	790	75,840	640	61,440	437	40,280
Beef:							
Corned, 2-pound cans.....	Case 24.....	1,600	76,800	1,300	57,600	800	38,400
Roast, 2-pound cans.....	do.....	1,260	60,480	970	46,560	645	30,960
Fish, salmon, No. 1 cans.....	Case 48.....	1,280	60,000	940	45,120	625	30,000
Flour:							
106-pound.....	Barrel.....	240	41,812	240	41,812	300	24,845
96-pound.....	Back.....	860	74,916	645	56,187	430	37,456
50-pound cans.....	Case 1.....	1,250	55,556	940	41,778	635	27,778
Hard bread:							
25-pound cans.....	Case 2.....	756	37,800	756	37,800	530	26,500
50-pound.....	Case.....	648	32,400	648	32,400	448	22,400
Corn meal, 100-pound.....	Back.....	860	68,800	645	51,600	430	34,400
Beans, 100-pound.....	do.....	860	573,333	645	430,000	430	286,000
Beans, baked:							
No. 1 cans.....	Case 48.....	1,790	214,800	1,346	160,800	895	107,400
No. 3 cans.....	Case 24.....	1,250	240,000	940	180,480	625	120,000
Rice, 100-pound.....	Back.....	860	860,000	645	645,000	430	430,000

TABLE SHOWING APPROXIMATELY THE CAPACITY IN PACKAGES AND RATIONS OF THE THREE STANDARD CLASSES OF BOX CARS, EACH 36 FEET BY 8 FEET 6 INCHES BY 8 FEET—Continued.

Article.	Package.	Capacity of cars.					
		80,000 pounds.		60,000 pounds.		40,000 pounds.	
		Pack-ages.	Rations.	Pack-ages.	Rations.	Pack-ages.	Rations.
Potatoes:							
100-pound.....	Sack.....	300	30,000	300	30,000	300	30,000
170-pound.....	Barrel.....	206	50,180	206	50,180	246	41,660
Onions:							
100-pound.....	Sack.....	300	30,000	300	30,000	300	30,000
150-pound.....	Barrel.....	375	56,250	375	56,250	270	40,500
Tomatoes, No. 3 cans.....	Case 24.....	1,280	67,500	940	50,760	625	33,750
Prunes, 50-pound.....	Case.....	1,570	981,250	1,178	735,000	785	490,625
Apples, evaporated, 50-pound.....	do.....	1,510	943,750	1,115	696,875	755	471,875
Peaches, evaporated, 50-pound.....	do.....	1,570	981,250	1,178	735,000	785	490,625
Jam, blackberry, No. 2 cans.....	Case 24.....	1,760	760,320	1,320	570,240	880	380,160
Coffee, issue:							
Green, 132-pound.....	Sack.....	500	754,285	500	754,285	330	497,820
Roasted and ground, 25-pound cans.....	Case 2.....	960	685,714		667,857	530	378,571
Sugar, 100-pound.....	Sack.....	860	430,000	645	\$22,800	430	215,000
Milk, evaporated, family cans.....	Case 48.....	1,466	1,668,832	1,098	1,364,896	733	844,416
Vinegar, 50-gallon.....	Barrel.....	146	1,460,000	110	1,100,000	73	730,800
Pickles, 16-gallon.....	1 barrel.....	570	912,000	426	681,600	285	458,000
Salt, issue, 100-pound.....	Sack.....	860	2,150,000	645	1,612,500	430	1,075,000
Pepper, No. 1 can.....	Case 100.....	1,900	19,000,000	1,425	14,250,000	950	9,500,000
Soap, issue, 60-pound.....	Case.....	1,280		970		645	
Candles, issue, 40-pound.....	do.....	1,655		1,375		915	
Matches, safety, 5-gross.....	do.....	1,080		1,080		1,080	
Paper, toilet, packages.....	Case 100.....	450		450		440	
Tobacco:							
Chewing, 28-pound.....	Butt.....	6,588		1,940		1,294	
Smoking, 1-ounce bags.....	Case 400.....	1,008		1,008		1,008	

§973. Capacity of freight cars—carloads:

For heavy freight, 25 tons is an average load; for light freight, 12 to 15 tons; for household goods, 10 tons is about the minimum; for lime, 15 tons is about a minimum load; for cement, 20 tons. Baled timothy hay at the rate of 2,500 pounds for each 6½ feet of length of a small freight car (34 by 8 by 8 feet) completely fill it, making 13,600 pounds to the car. Thirty tons is a good load of merchandise for heavy freight and 40 tons is about the maximum, except for special cars.

§974. To calculate the water supply of a stream:

Area of cross-section in square feet multiplied by the velocity in feet per minute, multiplied by 10,000 (more accurately, by 10,775) will give as a result the number of gallons obtainable in 24 hours.

Example: A stream has an average breadth of 5 feet, an average depth of 6 inches, and is reckoned to run with a velocity of 20 feet per minute.

Here, 5 by .5 by 20 by 10,000=500,000 gallons—amount available in 24 hours.

The number 10,000 (more accurately 10,775) is obtained by multiplying 7.48 (the number of gallons in a cubic foot of water) by the number of minutes in 24 hours, viz, 1,440.

§975. To calculate the approximate number of forage rations in a rick of hay:

Measure the rick in yards, and ascertain the cubic capacity. A cubic yard of hay that has thoroughly settled down in rick or mow weighs about 108 pounds on an average. A forage ration of hay weighs 14 pounds. Hence, allow roughly 7 forage rations for each cubic yard of hay in the rick.

Some States have enacted laws prescribing the method for measuring hay in stacks.

§976. To measure the volume of a haystack:

The volume of a rick is equal to its length multiplied by its cross section. The length is easily measured. It is difficult to measure accurately the height of a rick. It is much easier to measure the "over", which is the distance from the ground on one side of the rick over the top of the rick to the ground on the other side. The length of the over depends upon three things—(1) width, (2) height, and (3) "fullness" of the rick. The over is always somewhat more than twice the height.

It has been found by actual measurement that the cross section of a rick is the product of the over and the width, multiplied by a fraction varying from 0.25 to 0.37 (average value, 0.31), depending upon the height and fullness of the rick. Representing this fraction by F, the over by O, the width by W, and the length of the rick by L, the volume being represented by V, we have the following formula for determining the number of cubic feet in a rick: $V = FOWL$.

The fact that the right-hand member of this formula spells the word "fowl" makes it easy to remember.

Figure 1 shows the cross section of haystacks of nine different shapes, the corresponding value of the frac-

tion F for each of these shapes being inserted in the outline of each cross section. The height of ricks Nos. 1, 4, and 7 (upper row) is three-fourths of the width. The height of ricks Nos. 2, 5, and 8 (middle row) is equal to the width, while the height of ricks Nos. 3, 6, and 9 (lower row) is one and one-fourth times the width. Ricks Nos. 1, 2, and 3 (left column) are narrow or nearly triangular in outline; ricks Nos. 4, 5, and 6 (middle column) are medium full, while ricks Nos. 7, 8, and 9 (right column) are full and rounded. It will be noticed that the value of F is the same (0.31) in Nos. 3, 5, and 7; in Nos. 2 and 4 it is 0.28; and in Nos. 6 and 8, 0.34.

In attempting to find the volume of hayricks the choice between the various values of F may be found by comparing the shape of the end of the rick—that is, the cross section of the rick—with ricks Nos. 1 to 9 in figure 1. If the shape of the rick to be measured is intermediate between those shown in figure 1, intermediate values of F may be used. The use of the above formula may be made clear by a few examples:

Example 1: A hayrick is 16 feet wide, 24 feet long, and the over is 31.2 feet. The end view indicates that the shape of the rick is very close to No. 4 in figure 1. What is the volume of the rick?

Solution: $V = 0.28 \times 31.2 \times 16 \times 24 = 3,354.6$ cubic feet.

Example 2: A hayrick is 14 feet wide, 20 feet long, and the over is 34.2 feet. Inspection of the end of the rick shows that it is of the type of No. 8 in figure 1. What is the volume of the rick?

Solution: $V = 0.34 \times 34.2 \times 14 \times 20 = 3,255.8$ cubic feet.

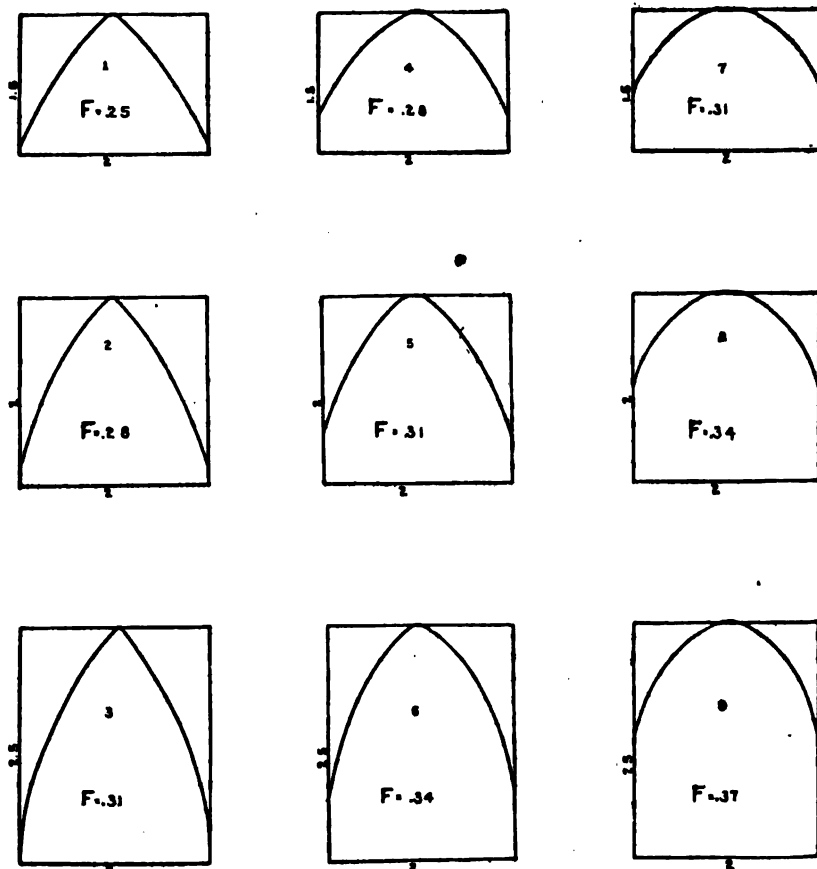


FIG. 1.—Cross sections of hayricks of different shapes.

MEASURING ROUND HAYSTACKS.

The measurement of the number of cubic feet in a round stack of hay is more difficult than it is for a rick. Simple formulas for this can be developed, however, by considering the round stack in two parts. The lower part is usually cylindrical, or in some cases drawn in at bottom so as to present in outline the appear-

since of a large pan, narrower at the bottom than at the top. The upper part varies in outline from a cone at one extreme to half a sphere at the other. The upper row of outlines in figure 2 represents these two extreme forms of top and a form intermediate between them. The lower row of outlines in figure 2 represents the two common shapes of the bottom part of round stacks. It is necessary to calculate the volume of the top and bottom parts separately and then add them together.

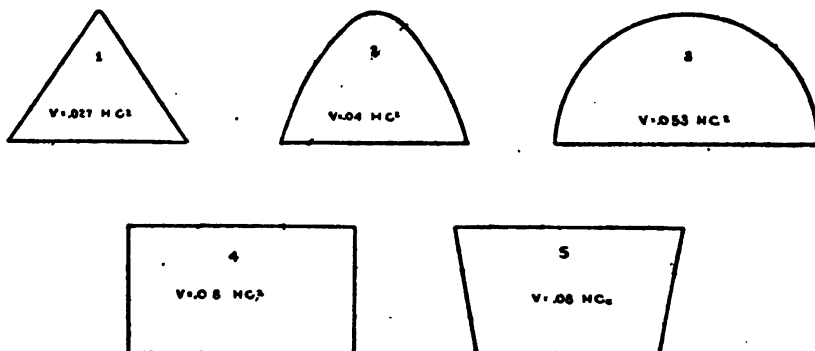


FIG. 2.—Diagram showing various shapes of round haystacks: 1, 2, and 3, upper part of stacks (above the bulge); 4 and 5, lower part of stacks (below the bulge). Formulas for calculating the volume are given in each figure.

Formulas for making these calculations are given on the outline drawings in figure 2. Thus, in drawing No. 1 the formula for finding the volume of a perfectly conical top is $V = 0.027HC^3$.

In these formulas H represents the height of that portion of the stack being measured (not the full height of the stack), while C represents the circumference of the bottom portion of the top—that is, the circumference at the bulge or shoulder of the stack. The formulas for outlines Nos. 2, 3, and 4 need no further explanation. The use of these formulas will be indicated below.

The formula for drawing No. 5 in figure 2 ($V = 0.08HC^3$) means that the volume of the lower part (from the shoulder, or bulge, down) of a round stack shaped like the drawing is equal to 0.08 multiplied by the height of the base, this total multiplied by the circumference at the top of the base, and the product then multiplied by the circumference at the bottom of the stack.

In determining the volume of the tops of stacks it will be noticed that the decimal preceding the H in each of the formulas varies with the shape of the top. In order to use this formula in any given case it will be necessary to determine by inspection what decimal to use. It will lie somewhere between 0.027 and 0.053. In measuring the volume of the base of the stack no such uncertainty exists, since the decimal in the formula is the same in all cases.

A few examples will illustrate the use of these formulas.

Example 1: The base of a haystack is cylindrical and the top conical. The height of the base is 4 feet and the height at the top is 6 feet, the circumference of the stack at the ground and at the shoulder being 28 feet. What is the volume of the stack in cubic feet?

Solution:

Top of haystack $V = 0.027 \times 6 \times 28^3 = 127.0$ cubic feet.

Bottom of haystack $V = 0.08 \times 4 \times 28^3 = 250.9$ cubic feet.

Total.....377.9 cubic feet.

Example 2: A haystack has a top similar in shape to outline No. 2 in figure 2 and the base of the shape of outline No. 5 in figure 2. The height of the top is 5 feet, the circumference at the bulge is 26 feet, the height of the base is $3\frac{1}{2}$ feet, and the circumference at the bottom of the stack is 20 feet. What is the volume of the stack in cubic feet?

Solution:

Top of haystack $V = 0.04 \times 5 \times 26^3 = 95.2$ cubic feet.

Bottom of haystack $V = 0.08 \times 3\frac{1}{2} \times 26 \times 20 = 89.6$ cubic feet.

Total.....184.8 cubic feet.

MEASURING THE HEIGHT OF HAYSTACKS.

The formula given for determining the number of cubic feet in a stack of hay involves the height of the stack, which it is necessary to measure in some manner. It is also desirable sometimes to measure the height of a rick. Figure 3 shows a simple method of accomplishing this. In using this method two points are marked on the ground on opposite sides of the rick or stack and at as nearly equal distances from its center as possible. A cord is then thrown over the stack, stretched gently from the point A over the top of the stack to the point B and marked to show its length from A to B. The cord is then removed and placed

on the ground in the position of A', B', and T', the points A' and B' being exactly the same distance apart as A and B. At T' the cord should be made to assume the shape of that portion of the top of the stack with which the cord was in contact when it was stretched over the top of the stack. The distance C'T' will then be the height of the stack.

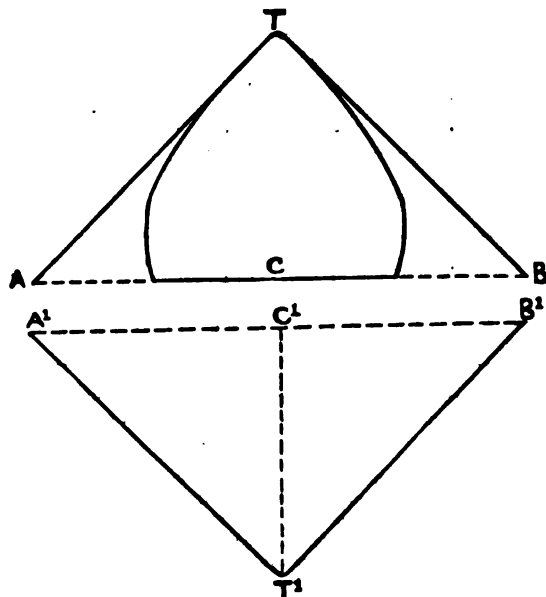


FIG. 3.—Diagram showing a method of measuring the height of stacks or ricks of hay.

NUMBER OF CUBIC FEET IN A TON OF HAY.

The following figures show the number of cubic feet in a ton of hay, based on a number of measurements as indicated below, the hay being mainly timothy or a mixture of clover and timothy in which timothy predominates.

The average number of cubic feet per ton of hay in 55 stacks which had been standing less than 30 days was 589.6; for 30 stacks which had been standing from 30 to 60 days the average number of cubic feet per ton was 581.5, while the average for 7 stacks which had been standing from 74 to 155 days was 541.9 cubic feet per ton. (Cir. 181; Bureau Plant Industry, Dept. Agriculture.)

3977. A very serviceable substitute for the steel trench cover for field oven No. 1 may be easily built from common clay and other materials generally accessible in the field.

The life of a trench cover so constructed will depend upon the quality of the clay used, the degree of care used in its construction, the time allowed for drying before firing, and the slowness of first firing.

Almost any grade of clay may be used, but if one fairly free from sand is used, from 5 to 10 per cent of sand may be advantageously added in the mixing, as this tends to prevent shrinking in drying.

Straw or coarse grass, old baling wire, or twine well worked in during mixing increases the strength of the arch.

An easily constructed arch that may be used for from two to three weeks may be built as follows:

Dig a pit 30 inches square and 8 inches deep. Wall two opposite sides with stones or bricks, making a wall 6 inches thick and 8 inches high. Wet bricks or stones thoroughly so clay will adhere more tightly. Fill all openings in this wall with a fairly stiff clay as the walls are being built. The front end of the trench should be walled up in the same manner.

This will leave a fire box about 24 by 18 by 8 inches. Lay three pieces of cord wood or 2 by 4, if available, each about 36 inches in length, across the trench in notches made in the side walls so top of crosspiece will be slightly higher than the top of the walls. One piece should be about in the middle and the others near the ends of the arch.

Lay small poles or cordwood lengthwise, forming an arch about 18 inches wide by 6 inches high. Cover with a thin layer of sand to form a smooth arch. Then put on a 2-inch coating of clay, mixed as above, being careful not to cover ends of the crosspieces, as these when burned out are to form the flues.

Add a second 2-inch coating of clay as soon as the first is completed.

Allow to dry overnight. Fill cracks which appear with a thin mixture of clay and allow to dry for 24 hours more, if possible. Fire with a slow fire to dry out fully. Then erect oven.

The arch may be burned out if necessary after 12 hours' drying; but the longer firing is delayed the stronger will be the arch.

If time and materials are available, a clay arch may be constructed that will stand for 4 or 5 months.

Dig a trench 30 by 26 by 8 inches. Place in the center of this a wooden form 26 by 18 by 8 inches open on top and bottom and on rear (firing) end. Stand bricks on end outside this form (bricks should be well soaked) and crowd a stiff clay mixture to tightly fill space between form and sides of the trench. The space may be entirely filled with clay if neither bricks nor stones are available, but these should be used if possible, as they serve to prevent shrinkage and to bear the weight of the arch. Snarled barbed or baling wire should be placed in the walls with ends or loops projecting above tops of the clay walls.

Allow to dry overnight and fill cracks with a thin clay mixture.

Have an arch form 26 by 18 by 8 inches built of any old lumber with three pieces of 2 by 4 run crosswise as before. Place this form on the top of the trench form, sides and end finish. Run barbed or baling wire lengthwise and crosswise, well woven, and tied into loops projecting from side walls.

Cover the whole with a stiff clay mixture, crowding well down to thoroughly imbed the wire and making the whole about 4 inches thick.

Allow to dry, fill cracks, and dry for another day. Then burn out with a very slow fire and a near-brick arch will result. The drying period may be reduced to 24 hours if necessary, but the life of the arch will be lessened thereby.

3978.

TIME DIFFERENCE.

TWELVE O'CLOCK NOON STANDARD (EASTERN) TIME IN THE UNITED STATES AS COMPARED WITH THE CLOCKS IN THE FOLLOWING CITIES.

Aden.....	8.00 p. m.	Hamburg.....	5.10 p. m.	Paris.....	5.00 p. m.
Amsterdam.....	5.20 p. m.	Havre.....	5.00 p. m.	Rome.....	5.50 p. m.
Athens.....	6.35 p. m.	Hongkong.....	*12.37 a. m.	Stockholm.....	6.12 p. m.
Berlin.....	5.54 p. m.	Honolulu.....	6.29 a. m.	St Petersburg (Pe-	
Bombay.....	9.51 p. m.	Liverpool.....	4.48 p. m.	trograd).....	7.01 p. m.
Bremen.....	5.23 p. m.	London.....	5.00 p. m.	Vienna.....	6.06 p. m.
Constantinople.....	6.56 p. m.	Madrid.....	4.45 p. m.	Yokohama.....	*2.19 a. m.
Copenhagen.....	5.50 p. m.	Manila.....	*1.04 a. m.		
Dublin.....	4.24 p. m.	Melbourne.....	*2.40 a. m.		

At places marked * the time noted is in the morning of the following day.

Eastern time includes: New York, Boston, Philadelphia, Baltimore, Washington, Richmond, Norfolk, Charleston, Buffalo, Pittsburgh, Cleveland, Montreal, Quebec, Ottawa, Toronto, etc.

Central, which is one hour slower than eastern time, includes: Chicago, St. Louis, Minneapolis, St. Paul, Milwaukee, Kansas City, Omaha, Indianapolis, Cincinnati, Detroit, New Orleans, Memphis, Savannah, Pensacola, Winnipeg, etc.

Mountain, which is two hours slower than eastern time, includes: Denver, Leadville, Colorado Springs, Helena, Regina (N. W. T.), etc.

Pacific, which is three hours slower than eastern time, includes: San Francisco, Portland (Oreg.), Victoria, Vancouver, Tacoma, Seattle, etc.

3979.

BELL TIME ON BOARD SHIP.

Bells (number of strokes)							
1	2	3	4	5	6	7	8
A. M. P. M.	A. M. P. M.	A. M. P. M.	A. M. P. M.	A. M. P. M.	A. M. P. M.	A. M. P. M.	A. M. P. M.
12.30	1.00	1.30	2.00	2.30	3.00	3.30	4.00
4.30	5.00	5.30	6.00	6.30	7.00	7.30	8.00
8.30	9.00	9.30	10.00	10.30	11.00	11.30	*12.00

*Noon and midnight.

3980. Whitewash is the cheapest of all paints, and for certain purposes it is the best. Lime, which is the basis of whitewash, makes a very sanitary coating, and is probably to be preferred for cellars and the interior of stables and other outbuildings. The following directions for making whitewash are taken from White Paints and Painting Materials, by W. G. Scott:

Ordinary whitewash.—This is made by slaking about 10 pounds of quicklime with 3 gallons of water.

The lime is placed in a pail and the water poured over it, after which the pail is covered with an old piece of carpet or cloth and allowed to stand for about an hour. With an insufficient amount of water, the lime is "scorched" and not all converted into hydrate; on the other hand, too much water retards the slaking by lowering the heat.

"Scorched" lime is generally lumpy and transparent, hence the use of the proper amount of water for slaking and an after addition of water to bring it to a brush consistency.

*Factory whitewash (interiors).—*For walls, ceilings, posts, etc.:

(1) Sixty-two pounds (1 bushel) quicklime, slake with 15 gallons water. Keep barrel covered until steam ceases to rise. Stir occasionally to prevent scorching.

(2) Two and one-half pounds rye flour, beat up in one-half gallon of cold water, then add 2 gallons of boiling water.

(3) Two and one-half pounds common rock salt, dissolve in $\frac{3}{4}$ gallons of hot water.

Mix (2) and (3), then pour into (1) and stir until all is well mixed.

This is the whitewash used in the large implement factories and recommended by the insurance companies. The above formula gives a product of perfect brush consistency.

*Weatherproof whitewash (exteriors).—*For buildings, fences, etc.:

(1) Sixty-two pounds (1 bushel) quicklime, slake with 12 gallons of hot water.

(2) Two pounds common table salt, 1 pound sulphate of zinc, dissolved in 2 gallons of boiling water.

(3) Two gallons skimmed milk.

Pour (2) into (1), then add the milk (3) and mix thoroughly.

Lighthouse whitewash.—(1) Sixty-two pounds (1 bushel) quicklime, slake with 12 gallons of hot water.

(2) Twelve pounds rock salt, dissolve in 6 gallons of boiling water.

(3) Six pounds Portland cement.

Pour (2) into (1) and then add (3).

NOTE.—Alum added to a lime whitewash prevents it rubbing off. An ounce to the gallon is sufficient.

Flour paste answers the same purpose, but needs zinc sulphate as a preservative.

Molasses renders the lime more soluble and causes it to penetrate the wood or plaster surface; a pint of molasses to 5 gallons of whitewash is sufficient.

Silicate of soda solution (about 35° Baumé) in the proportion of 1 to 10 of whitewash produces a fireproof cement.

A pound of cheap bar soap dissolved in a gallon of boiling water and added to about 5 gallons of thick whitewash will give it a gloss like oil paint.

An old receipt for whitewash, issued by the Lighthouse Board of the Treasury Department, said to be very good for outdoor exposure, is as follows:

Slake half a bushel of unslaked lime with boiling water, keeping it covered during the process. Strain it and add a peck of salt, dissolved in warm water; 3 pounds of ground rice put in boiling water and boiled to a thin paste; half a pound of powdered Spanish Whiting and a pound of clear glue, dissolved in warm water; mix these well together and let the mixture stand for several days. Keep the wash thus prepared in a kettle or portable furnace; and when used, put it on as hot as possible, with painters' or whitewash brushes.

The washes which contain milk, flour, or glue are not to be advised for use in damp, interior places, owing to danger of decomposition of the organic matter. For such locations it is better to use one of the formulas containing none of these ingredients. Whitewash is applied with a broad whitewash brush and is spread lightly over the surface, no attempt being made to brush it in as is the case with an oil paint.

3061. No attempt is made herein to go into all the details of estimating, but merely to give a few of the principal items pertaining to material and labor in ordinary construction work. Where reference is made to a day's labor, it is supposed to be 8 hours; and the work accomplished is as given by standard authorities.

The usual method followed in determining building materials required for any structure is to take off the quantities in the order in which they occur in the specification or in the operation of building, beginning with the excavation and ending with painting.

The prices of both labor and materials are constantly shifting. Catalogues and price lists of all standard articles contain a great amount of specific information, but it will not do to rely upon catalogue prices as trade discounts are not always included.

3062. Artificers compute their work by linear, superficial or square, and cubic measures. As a general rule for the ordinary items of construction work mentioned below, the units in which estimates are made are as follows:

Stone walls are figured either by the perch or the cubic yard.

In taking off a stone foundation it is customary to take the corners twice—that is, each different face of the wall is measured from out to out, thus doubling the corners. This makes up for the extra labor of laying up the corners.

Cut stonework is figured by the cubic foot.

Brickwork is usually estimated by the thousand bricks, but is sometimes priced by the cubic foot at 40 cubic feet to a thousand. The number of bricks in a wall may be found by multiplying the superficial area by $\frac{7}{8}$ for each 4 inches of the thickness of the wall. Openings of the size of ordinary windows are generally deducted, but very small openings will cost more to make than the deduction. An allowance for breakage should be made of 5 per cent.

In taking off the rough frame of a house for the purpose of estimating, the most accurate method is to take a schedule of every piece of timber from the framing plans.

In taking off the frame, the sills and plates will of course be measured by the linear feet in the outside wall. For the number of rafters, take the length of the building divided by the distance of the rafters apart

and add 1; this gives the number of pairs of rafters if a plain gable roof, while the number of rafters in a hip roof can be found by dividing the whole distance around the building by the distance apart.

The best way to get at the cost of hardware is to get a schedule and price for each job from the dealer. The price of hardware is constantly changing.

In measuring for shingles the quantities are usually taken by the square, equal to 100 square feet, and the number of shingles required will depend upon the lap or exposure which is given to the shingles. On roofs the exposed length is usually $4\frac{1}{2}$ inches, and on walls 5 or 6 inches is the usual exposure, although in the carrying out of special designs a greater or less exposure may be given.

The covering capacity of 1,000 shingles, 4 inches wide, the standard equivalent width at various exposures, with no allowance for wastage or defective shingles, is as follows:

- 4 inches to the weather, 111 square feet, 900 per square.
- $4\frac{1}{2}$ inches to the weather, 125 square feet, 800 per square.
- 5 inches to the weather, 139 square feet, 720 per square.
- 6 inches to the weather, 167 square feet, 600 per square.
- 7 inches to the weather, 194 square feet, 514 per square.
- 8 inches to the weather, 222 square feet, 450 per square.

The number of slates required to cover a square of roofing is given for various sizes in the following table:

6 by 12—533	10 by 20—170
7 by 14—377	11 by 22—138
8 by 16—277	12 by 24—115
9 by 18—214	14 by 28—83

Plastering is measured by the square yard and is usually done in two-coat or three-coat work. In measuring for plastering it is customary to deduct only one-half of the area of openings to allow for the extra work of plastering to the grounds.

Lathing is estimated by the square yard or by the thousand faths, and requires from 1,400 to 1,500 laths per 100 square yards.

For painting, see paragraphs 3993 and 4001 hereof.

All work, except lump-sum contracts, where unit quantities are involved should be based on feet, pounds, quarts, square feet, cubic feet, etc., of the material actually left in place in the work. The use of unit quantities such as perch, ton, miner's inch, etc., which have different values in different localities should be carefully avoided.

3993. The area or square measure of a figure is expressed in common terms by square inch, square foot, square yard, or any other given unit, and the measure of the surface is computed by obtaining the number of these square units which are contained in the figure. Similarly the cubical contents or solidity of a figure is obtained by computing the number of cubical units which it contains.

The more important and useful rules for these purposes, by means of which the ordinary problems arising in common practice may be solved, are as follows:

Circumference of a circle	= diameter $\times 3.1416$.
Area of a circle	= square of the radius $\times 3.1416$.
Area of a circle	= square of the diameter $\times 0.7854$.
Area of a circle	= square of the circumference $\times 0.07988$.
Area of a circle	= half the circumference \times half the diameter.
Radius of a circle	= circumference $\times 0.159155$.
Radius of a circle	= square root of the area $\times 0.56419$.
Diameter of a circle	= circumference $\times 0.31831$.
Diameter of a circle	= square root of area $\times 1.12838$.
Side of an inscribed square	= diameter $\times 0.7071$.
Side of an inscribed square	= circumference $\times 0.2251$.
Side of an equal square	= diameter $\times 0.8662$.
Area of a triangle	= base by one-half the altitude.
Area of an ellipse	= product of both diameters $\times 0.7854$.
Surface of a sphere	= circumference \times diameter.
Surface of a sphere	= square of the diameter $\times 3.1416$.
Surface of a sphere	= square of the circumference $\times 0.3183$.
Solid contents of a sphere	= surface \times one-sixth its diameter.
Solid contents of a sphere	= cube of diameter $\times 0.5236$.
Diameter of a sphere	= square root of surface $\times 0.56419$.
Diameter of a sphere	= cube root of solidity $\times 1.2407$.
Circumference of a sphere	= cube root of solidity $\times 3.8978$.
Solid contents of a cone or pyramid	= area of base \times one-third the altitude.
Surface of a cube	= six \times area of one side.
Area of trapezoid	= altitude \times one-half sum of parallel sides.

Volumes of similar solids are to each other as the cubes of their similar lines.

3984. Excavation.—Material excavated to a depth not to exceed 6 feet under average conditions of soil and thrown to surface:

	Day's labor.
Picking—12 cubic yards.....	1
Throwing out—12 cubic yards.....	1

Where the nature of the soil is uncertain, a test pit should be dug to reveal the character of the material and the actual cost of excavation.

3985. Earth, excavating and removing, items entering into the cost of:

- (a) Loosening the earth for the shovellers.
- (b) Loading by shovels into carts or barrows.
- (c) Hauling or wheeling it away, including emptying and returning
- (d) Spreading it out on the dump.

Two men with a plow and team of horses will loosen from 20 to 30 cubic yards of strong, heavy soil per hour, or from 40 to 60 cubic yards of ordinary loam. One man with a pick will loosen $1\frac{1}{2}$ yards per hour of stiff clay or cemented gravel, 4 yards of common loam, or 6 yards of light sand.

The average quantity of loosened earth which a man can shovel into a cart per hour is:

	Cubic yards.
Loam or sand.....	2.0
Clay and heavy soils.....	1.7
Rock.....	1.0

Average earth loosened swells to from $1\frac{1}{4}$ to $1\frac{1}{2}$ times the original bulk in place.

	Cubic feet.
Capacity of wheelbarrows.....	3 to 4
Capacity of 1-horse dump carts.....	18 to 22
Capacity of 2-horse dump wagons.....	27 to 45
Capacity of drag scrapers.....	3 to 7
Capacity of wheel scrapers.....	10 to 17
Capacity of dump cars on rails.....	27 to 80

The ordinary load for the common 2-horse wagon is—dirt, sand, gravel—from $1\frac{1}{4}$ to 1 cubic yards.

The economical haul with drag scrapers is about 150 feet.

The economical haul with wheelbarrows is about 250 feet.

The economical haul with wheeled scrapers is about 500 feet.

The economical haul with 1-horse dump carts is about 600 feet.

In hauling away earth:

Cart trips per day— $\frac{\text{Number of minutes in a working day, 600}}{4 + \text{number of 100-foot lengths in the lead}}$

Scraper trips per day— $\frac{\text{Number of minutes in working day, 600}}{\text{Number of 75-foot lengths in (lead + 100 feet)}}$

For general calculations, the following average values hold:

- 14 cubic feet of chalk weigh 1 ton.
- 18 cubic feet of clay weigh 1 ton.
- 19 cubic feet of gravel weigh 1 ton.
- 22 cubic feet of sand weigh 1 ton.
- 31 cubic feet of earth weigh 1 ton.

(For other weights, see specific gravity table, paragraph 3952.)

Embankments and excavations are estimated by the cubic yard. A cubic yard of common earth is considered a load.

3986. Stonework.—A cubic yard of rubble foundation, or of rubble wall, laid in cement mortar, 1 cement to 3 sand:

	Day's labor.
Mason.....	1
Laborer.....	1
Setting cut stone, omitting lifting to building:	

(a) For window trimmings and ashlar work, 30 running feet—mason..... 1

(b) For platforms, water tables, and steps, 22 running feet—mason..... 1

3987. Concrete, prepared by hand, using the proportion of 1 cement to 3 sand and 6 broken stone, per cubic yard of wall:

	Hours' labor.
Mason.....	2
Laborer.....	4

3988. Brickwork (bricks laid in walls):

1,000 common bricks in 1 to 3 lime or cement mortar—

	Hours' labor.
Mason.....	6 to 8
Tender.....	6 to 8

1,000 face bricks:

	Days' labor (8 hours).
Mason.....	2 to 2 $\frac{1}{2}$
Tender.....	1 to 1 $\frac{1}{2}$

3992. Miscellaneous carpentry work.—Two carpenters working in pairs can put up in a day approximately the amount below indicated of any one of the following items:

	B. M. feet.		B. M. feet.
Studding.....	300	Wall or roof boarding.....	300
Rafters.....	300	Matched boarding.....	600
Floor joist.....	600	Diagonal matched boarding.....	500

One carpenter in a day can do any one of the following items:

400 running feet of plaster grounds.

40 pairs of bridging.

1 window, complete, frame, sash, and fittings.

1 door, setting frame, hanging, casing, and fitting with hardware.

Casing windows, 4 per day.

Hanging and fitting blinds, 10 per day.

Hanging and fitting doors, 5 per day.

Casing doors, 5 per day.

3993. Roofing with shingles or slates.—One carpenter in one day will lay 1,500 shingles on plain work, or 1,000 if surface is much cut up.

One slater in one day will lay one square (100 square feet) of roof, using 10 by 16 inch slates, 3-inch lap (220 slates per square).

3991. Plastering and lathing.—Two plasterers and one helper will do in one day from 40 to 50 square yards of three-coat plastering, or 60 to 70 square yards of two-coat work.

One lather will put on in a day from 1,300 to 1,500 laths.

3992. Plumbing.—Such a wide range is possible in the selection and price of plumbing fixtures that no very useful data can be given for a complete installation.

In general, a good job of plumbing will cost about 10 per cent of the cost of the building, and of this outlay about 30 per cent will represent labor; and for an ordinary job of plumbing the labor will run from 20 to 40 per cent of the cost of materials.

3993. Painting.—A painter in one day will cover 100 yards of outside work one priming coat, or 80 yards of the second coat. Ten pairs of blinds will make a day's work.

In estimating paint work, doors and windows are taken solid to make up for the extra labor of cutting in the sashes and molds; railings, fences, grilles, and similar surfaces are also taken solid.

3994. Builders' information, useful tables of (see also paragraphs 3995 to 4019 hereof):

Nails, common—

Size.....	3d	4d	6d	8d	10d	16d	20d	30d	40d	50d	60d
Length.....	1½"	1¾"	2"	2½"	3"	3½"	4"	4½"	5"	5½"	6"
Number to pound.....	500	300	165	90	62	35	24	18	13	10	8

Weight table, per cubic foot—

	Pounds.		Pounds.	
Seasoned.	Pine, yellow.....	44	Earth, loose.....	94
	Pine, white.....	28	Mortar.....	110
	Ash.....	38	Mud.....	102
	Oak, white, dry.....	50	Marble, Italian.....	160
	Poplar, yellow.....	29	Marble, Vermont.....	165
	Poplar, white.....	33	Water, salt.....	64
	Walnut.....	41	Water, fresh.....	62.4
	Walnut, black.....	38	Hay, baled.....	95
	Sand, dry.....	100	Coal, Lackard's.....	50
	Sand, wet.....	128	Coal, Lehigh.....	55
	Brick, common.....	102	Ice.....	57.5
	Clay.....	120		

Paint required, approximate amount—

Square foot surface ÷ 200 = number gallons for 2 coats; or

Square foot surface ÷ 18 = pounds white lead for 3 coats.

See also paragraph 4001.

Lime.—2 barrels will plaster 100 square yards, 1 coat.

2½ barrels will plaster 100 square yards, 2 coats.

1 barrel will lay 1,000 bricks, but must be good lime.

½ barrel will lay 1 perch of rubble stone.

2 barrels will lay 1 cord of rubble stone.

3 barrels will lay 100 cubic feet of wall.

Acme plaster.—800 pounds will cover 100 square yards when mixed with 1,600 pounds sand; or 1 part plaster and 2 parts sand.

Plaster of Paris.—½ barrel will hard finish 100 square yards.

Hair.—1½ bushels will do 100 square yards of plastering.

Laths.—For 100 square yards 1,500 laths are required.

Sand.— $\frac{1}{2}$ yard is required for every barrel of lime.

Brick.—Stock, $2\frac{1}{2}$ by $4\frac{1}{2}$ by $8\frac{1}{2}$ inches and weigh from 5 to 6 pounds each; 1,000 closely stacked, 35 cubic feet.

Five courses will lay 1 foot in height on a chimney; 16 bricks in a course will make a flue 4 by 12 inches and 8 bricks in a course will make a flue 8 inches wide and 16 inches long.

Portland cement.—1 barrel Portland cement, 4 bushels (nominally); 1 barrel weighs 380 pounds net; 1 barrel contains about 4 cubic feet of cement.

	Thickness.		
	1 inch.	$\frac{1}{2}$ inch.	$\frac{3}{4}$ inch.
	<i>Yards.</i>	<i>Yards.</i>	<i>Yards.</i>
1 bushel Portland cement will cover	$1\frac{1}{2}$	$1\frac{1}{2}$	$2\frac{1}{2}$
1 bushel Portland cement and 1 of sand will cover	2	3	4
1 bushel Portland cement and 2 of sand will cover	$3\frac{1}{2}$	$4\frac{1}{2}$	6

Footwalks.—Concrete for base of walks should be mixed in the following proportions: 1 part Portland cement, $2\frac{1}{2}$ to 3 parts clean sharp sand, and 5 parts crushed rock or clean gravel.

The finishing coat or wearing surface should be composed of 1 part Portland cement and $1\frac{1}{2}$ to 2 parts clean sharp sand.

Masonry.—For average masonry of rough stone, estimate about 1 barrel hydraulic cement and 2 barrels (or 3 barrels) sand to the yard. For granite and cut stone, use less cement.

"To get approximate results"—

Laths—Multiply number of square yards in your walls by 15.

Weatherboarding, flooring, and ceiling—Add one-third to your actual surface for lap and matching.

Brick— $22\frac{1}{2}$ to every cubic foot of wall are generally allowed.

Sand—1 yard to every 3 barrels of lime.

Lime—1 barrel to each 1,000 brick; 3 barrels to each 1,000 laths.

Hair—1 bushel to every 3 barrels of lime.

Wood fiber—1 ton to every 100 square yards of surface.

3995. All lumber which has not been wrought or molded is sold by "board measure"; that is, the stock in each piece is reduced to a unit of a square foot of board 1 inch thick. This is called board measure and is expressed by the abbreviation b. m. Prices of lumber are usually rated by the 1,000 feet, so that the expression "Twenty-five dollars a thousand" means \$25 for 1,000 square feet of stock 1 inch thick.

To compute the board measure in any board, plank, or timber, divide the nominal sectional area in inches by 12, and multiply by the length in feet. Thus, in a 2 by 4 inch by 8 foot scantling,

$$\frac{2 \text{ by } 4}{12} \times 8 = 5\frac{1}{3} \text{ feet b. m.}$$

3996. To find the contents, in board measure feet, of a log, making proper allowance for slab and saw cut: Deduct 4 from the diameter in inches, and square the remainder; the result will be the contents of a 16-foot log. For other lengths, increase or diminish proportionately; thus, for 18 feet, add $\frac{1}{3}$; for 12 feet, subtract $\frac{1}{3}$, etc.

Example: A log 47 inches in diameter and 12 feet long. $(43 \times 43) \times \frac{1}{3} = 1,387$. 1,387 b. m. feet is the answer.

3997. Log scale.—It should be borne in mind that there are several formulas for computing the number of board feet of lumber in logs. These give results which differ considerably.

Length.		Diameter.	Length.		
10 feet.	12 feet.		14 feet.	16 feet.	18 feet.
<i>Feet b. m.</i>	<i>Feet b. m.</i>	<i>Inches.</i>	<i>Feet b. m.</i>	<i>Feet b. m.</i>	<i>Feet b. m.</i>
40	48	12	56	64	72
50	61	13	71	81	91
62	75	14	88	100	112
75	91	15	106	121	136
90	108	16	126	144	162
105	126	17	148	169	190
122	147	18	171	196	220
140	169	19	197	225	253
160	192	20	224	259	288
180	217	21	253	286	325
202	243	22	283	324	364
225	271	23	313	359	406
250	300	24	350	400	450
275	331	25	386	441	496
302	363	26	433	484	544
330	397	27	483	530	596
360	432	28	504	570	648
391	469	29	547	625	703
422	507	30	591	676	761
456	547	31	638	729	820
490	588	32	686	784	882
526	631	33	736	842	946
562	675	34	787	900	1,012
601	721	35	841	961	1,081
640	768	36	896	1,024	1,152
681	817	37	953	1,089	1,225
723	867	38	1,011	1,156	1,300
765	919	39	1,070	1,225	1,379
810	972	40	1,134	1,296	1,458
859	1,027	41	1,198	1,369	1,541
908	1,083	42	1,264	1,444	1,625
952	1,141	43	1,331	1,521	1,711
1,000	1,200	44	1,400	1,600	1,800
1,051	1,261	45	1,471	1,681	1,891
1,103	1,323	46	1,544	1,764	1,985
1,156	1,387	47	1,618	1,849	2,080
1,210	1,452	48	1,694	1,936	2,178

3998. Nails and cot tacks.—Quantity required for different kinds of work:

1,000 shingles, allow 5 pounds 4d. or 3½ pounds 3d. nails.

1,000 laths, allow 7 pounds 3d. fine; or for 100 square yards of lathing allow 10 pounds 3d. fine.

1,000 square feet of beveled siding, 18 pounds 6d. nails.

1,000 square feet of sheathing, 20 pounds 8d. or 25 pounds 10d.

1,000 square feet of flooring, 30 pounds 8d. or 40 pounds 10d.

1,000 square feet of studding, 15 pounds 10d. and 5 pounds 20d.

1,000 square feet of 1 by 2½ inch furring, 12-inch centers, 9 pounds 8d. or 14 pounds 10d.

1,000 square feet of 1 by 2½ inch furring, 16-inch centers, 7 pounds 8d. or 10 pounds 10d.

Cot tacks.—One paper is required to put on four cot covers.**3999. Tacks.**—Length, size, and number to pound:

Size.	Length.	Number to pound.	Size.	Length.	Number to pound.
<i>Ounces.</i>			<i>Ounces.</i>		
1	1½	16,000	10	1½	1,600
1½	1½	10,066	12	1½	1,333
2	1½	8,000	14	1½	1,143
2½	1½	6,400	16	1½	1,000
3	1½	5,333	18	1½	888
4	1½	4,000	20	1½	800
6	1½	2,666	22	1½	727
8	1½	2,000	24	1½	666

4000. Number of slates and pounds of nails to 100 square feet of roof, using a 3-inch lap:

Sizes of slates.	Exposed when laid.	Number to a square.	Weight of gal- vanized nails.	
<i>Inches.</i>	<i>Inches.</i>		<i>Lbs.</i>	<i>Ozs.</i>
14 by 24	10½	98	4d.	1 6
12 by 24	10½	115		1 10
12 by 22	9½	126		1 12
11 by 22	9½	138		1 15
12 by 20	8½	142		2 0
10 by 20	8½	170		2 6
12 by 18	7½	160		1 13
10 by 18	7½	192		2 3
9 by 18	7½	214		2 7
12 by 16	6½	185		2 2
10 by 16	6½	222		2 8
9 by 16	6½	247	3d.	3 0
8 by 16	6½	277		3 2
10 by 14	5½	262		3 0
8 by 14	5½	328		3 12
7 by 14	5½	374		4 4
8 by 12	4½	400		4 9
7 by 12	4½	458		5 3
6 by 12	4½	533		6 1

Slates are sold by the "square," by which is meant a sufficient number of slates of any size to cover 100 square feet on the roof, with 3 inches of lap over the head of those in the second course below.

4001. The covering or spreading power per gallon of typical paints of the usual consistency, applied evenly with a brush, is as follows:

	First coat.	Second coat.		First coat.	Second coat.
ON WOOD.			ON METAL—continued.		
	<i>Sq. feet.</i>	<i>Sq. feet.</i>		<i>Sq. feet.</i>	<i>Sq. feet.</i>
Red lead.....	112	252	Red oxide.....	870	.....
White lead.....	221	324	Raw linseed oil.....	1,417	.....
Oxide of zinc.....	378	453	Boiled linseed oil.....	1,206	.....
Red oxide.....	463	540	ON PLASTER.		
Raw linseed oil.....	756	872	Red lead.....	324	.....
Boiled linseed oil.....	412	540	White lead (on sized wall).....	362	.....
ON METAL.			Oxide of zinc.....	594	.....
Red lead.....	477	.....	Raw linseed oil (unsized wall).....	55	99
White lead.....	648	.....		
Oxide of zinc.....	1,134	.....		

Any figures relative to the covering capacity of paints are mere approximations only, as the covering capacity of any paint varies greatly, depending upon the surface to be covered and the thinness of the paint.

4002. The following instructions concerning tinting and painting on interior of public buildings at military posts are issued for the guidance of post and constructing quartermasters. Only the colors indicated and shown on color card furnished by the Quartermaster General's office are authorized for use on the interior of public buildings at military posts, and then only in the combinations given.

Halls in individual buildings are to be treated throughout with one color for walls and one for ceilings. Walls in kitchens, pantries, bathrooms and toilet rooms of officers and noncommissioned officers' quarters and barracks, and wainscot in barracks and toilets in all other buildings are to be painted in oil, all other painting to be done with approved waterproof flat wall paint. The walls and ceilings of toilet and bath rooms in officers' and noncommissioned officers' quarters may be painted in white enamel paint.

Colors shown on Nos. 4, 5, 6, 7, 8, 9, 10, and 12, of the aforementioned color cards are wall colors; Nos. 1, 2, 3, and 13 are ceiling colors; Nos. 6, 10, and 11 are wainscot colors.

The choice of combinations shown rests with the local authorities.

Authorized combinations of colors for commissioned and noncommissioned officers' quarters are as follows:

Living rooms.	Halls.	Bedrooms and baths.	Kitchens and pantries.	Administration build- ings, barracks, guard- houses.
W 5-C 12 W 7-C 3 W 8-C 1 W 9-C 2 W 10-C 1	W 5-C 12 W 6-C 2 W 7-C 3 W 8-C 1 W 10-C 1	W 4-C 12 W 5-C 12 W 8-C 1 W 12-C 12 W 7-C 3	W 4-C 2 W 5-C 12 W 7-C 3 W 8-C 1	W 5-C 12-D 6 W 6-C 2-D 11 W 7-C 3-D 11 W 8-C 1-D 10 W 9-C 2-D 11 W 10-C 1-D 11

Explanatory note: W—walls; C—ceilings; D—wainscoting.

It is not practicable to show the above-mentioned color cards in this manual. They may be obtained on application to the Quartermaster General.

4003. Number of square feet corrugated sheets, 8 feet long, to cover 100 square feet roof:

End laps.....	1"	2"	3"	4"	5"	6"
Side laps, 1 corrugation.....	110'	111'	112'	113'	114'	115'
Side laps, 1½ corrugations.....	116'	117'	118'	119'	120'	121'
Side laps, 2 corrugations.....	123'	124'	125'	126'	127'	128'

Approximate weight in pounds of 100 square feet of 24" corrugated sheets:

Gauge.....No....	26	27	28	29	30	32	36
Painted.....Lbs..	69	77	84	111	138	165	220
Galvanized.....Lbs..	86	96	99	127	154	183	236

Length and width of galvanized-iron sheets.—Galvanized sheets come in lengths of 6, 7, and 8 feet in United States gauge Nos. 14, 16, 18, 20, 22, 24, 26, 27, 28, and 30, and in widths of 24, 26, 28, 30, and 36 inches for all gauges except No. 30, which is made only in widths of 24, 26, and 28 inches. Sheets of No. 28 gauge are also made in widths of 32 and 34 inches. The widths commonly carried in stock are 24, 28, and 30 inches.

4004. *Cement, artificial, weight of.*—The weight of Portland cement, loose, varies from 77 to 95 pounds per cubic foot, the average being from 85 to 90 pounds. A barrel of Portland cement is supposed to contain 3½ cubic feet (packed), or about 280 pounds net of cement. When put up in sacks, each sack is supposed to contain 95 pounds, or 4 sacks to the barrel.

"Steel Fuzzeolam" (slag) cement weighs 330 pounds net to the barrel, or 82½ pounds per bag or sack.

4005. *To make slate-colored concrete.*—To 1 barrel of cement add 2 pounds lampblack, or to 1 bag of cement add ½ pound lampblack.

4006. *Galvanized materials.*—Quartermasters should carefully examine all galvanized and sherardized materials furnished by contractors or purchased in any way in order to determine whether these materials are suitable for the purpose for which they are to be used.

If galvanized or sherardized materials are not coated with sufficiently thick coating of zinc, the material will soon rust if exposed to moisture. Low-priced galvanized and sherardized materials should not be purchased if they are to be exposed to the weather or are to be used in damp places, as the useful life of such materials will be relatively short.

Full and complete instructions as to tests which should be made to determine quality of galvanized and sherardized materials will be found in the general electrical specifications issued by the Quartermaster General. These tests are simple and can be made at practically no cost. The copper sulphate solution is practically a saturated solution and, although the copper sulphate and water should be weighed where practicable, the solution can also be made by using more copper sulphate than can be dissolved in the quantity of water used. This solution is most easily made by placing the copper sulphate crystals in a cloth sack and suspending this sack just below the surface of the water in a glass or stoneware receptacle containing warm water.

4007. The regular size of laths is ½ by 1½ inches by 4 feet; the width and thickness vary somewhat in different mills, but the length is always the same. Laths are sold by the thousand in bunches containing 100 laths.

4008. The following act of Congress, approved August 23, 1916, is published for the information and guidance of all concerned:

An Act To standardize lime barrels.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby established a large and a small barrel of lime, the large barrel to consist of two hundred and eighty pounds and the small barrel to consist of one hundred and eighty pounds, net weight.

SEC. 2. That it shall be unlawful for any person to sell or offer for sale lime imported in barrels from a foreign country, or to sell or offer for sale lime in barrels for shipment from any State or Territory or the District of Columbia, to any other State or Territory or the District of Columbia, unless there shall be stenciled or otherwise clearly marked on one or both heads of the small barrel the figures "180 lbs. net" and of the large barrel the figures "280 lbs. net" before the importation or shipment and on either barrel in addition the name of the manufacturer of the lime and where manufactured, and, if imported, the name of the country from which it is imported.

SEC. 3. When lime is sold in interstate or foreign commerce in containers of less capacity than the standard small barrel, it shall be sold in fractional parts of said standard small barrel, and the net weight of lime contained in such container shall by stencil or otherwise be clearly marked thereon, together with the name of the manufacturer thereof, and the name of the brand, if any, under which it is sold, and, if imported, the name of the country from which it is imported.

SEC. 4. That rules and regulations for the enforcement of this act, not inconsistent with the provisions of the act, shall be made by the Director of the Bureau of Standards and approved by the Secretary of Commerce, and that such rules and regulations shall include reasonable variations or tolerances which may be allowed.

SEC. 5. That it shall be unlawful to pack, sell or offer for sale for shipment from any State or Territory or the District of Columbia to any other State or Territory or the District of Columbia, any barrels or other containers of lime which are not marked as provided in sections two and three of this act, or to sell, charge for, or purport to deliver from any State or Territory or the District of Columbia to any other State or Territory or the District of Columbia, as a large or small barrel or a fractional part of said small barrel of lime, any less weight of lime than is established by the provisions of this act; and any person guilty of a violation of the provisions of this act shall be deemed guilty of a misdemeanor and be liable to a fine not exceeding \$100.

SEC. 6. That it shall be the duty of each district attorney to whom satisfactory evidence of any violation of this act is presented, to cause appropriate proceedings to be commenced and prosecuted in the United States court having jurisdiction of such offense: *Provided, however*, That the penal provisions of this act shall not take effect until January first, nineteen hundred and seventeen.

SEC. 7. That this act shall be in force and effect from and after its passage. (Bull. 51 W., D., 1916.)

4009. *Mineral wool, size and weight of packages, and amount required for filling.*—Ordinary mineral wool weighs about 12 pounds per cubic foot and is put up in bags containing from 40 to 60 pounds each.

Extra mineral wool weighs about 9 pounds per cubic foot, and is put up in bags containing from 20 to 30 pounds each.

In estimating the quantity of wool required for filling, 1 pound per square foot should be allowed for each inch in thickness for ordinary wool and $\frac{1}{2}$ pound for selected wool.

4010. *Plates, tin, number of sheets of required to a square.*—For flat seam roofing, with $\frac{1}{2}$ -inch edges on each sheet of tin, $14400 \div 247$, or 584, is the number of sheets, each 14 by 20 inches, required to a square. A box (112 sheets) will cover approximately 192 square feet. To cover 10 squares (1,000 square feet), using 20 by 28 inch sheets, requires 288 sheets.

4011. *Plates, tin, weight of.*—The standard weight of 14 by 20 inch IC terneplates is 107 pounds to 112 sheets (the number usually packed in 1 box), and of 14 by 20 inch IX sheets, 125 pounds; 20 by 28 inch sheets should weigh just twice as much.

The black sheets before coating should weigh, per 112 sheets, from 95 to 100 pounds for IC 14 by 20 inch; and from 125 to 130 pounds for IX 14 by 20 inch. The difference between the weight of the black sheets and the finished sheets shows the weight of the tin. A heavily coated tin should weigh from 115 to 120 pounds per 112 sheets for IC 14 by 20 inch, and from 145 to 150 pounds for IX 14 by 20 inch; 20 by 28 inch sheets should, of course, weigh twice as much.

4012. *Standard machine screws:*

No.	Diameter of body.	Lengths.		Threads per inch.
		From—	To—	
	<i>Inch.</i>	<i>Inch.</i>	<i>Inches.</i>	
2	0.0842	★	1	56
3	.0973	★	1	48
4	.1105	★	1	32, 36, 40
5	.1236	★	1	32, 36, 40
6	.1368	★	1	30, 32
7	.1500	1	1	30, 32
8	.1631	1	1	30, 32
9	.1763	1	1	24, 30, 32
10	.1894	1	1	24, 30, 32
12	.2158	1	1	20, 24
14	.2421	1	2	20, 24

In ordering state style of screws desired, whether flat, round, filister, or oval heads, and whether steel or brass.

4013. *Weights and areas of square and round bars and circumferences of round bars:*

(1 cubic foot of steel weighing 489.6 pounds.)

Thick- ness or diameter.	Weight of square bar 1 foot long.	Weight of round bar 1 foot long.	Area of square bar.	Area of round bar.	Circum- ference of round bar.
<i>Inches.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Sq. ins.</i>	<i>Sq. ins.</i>	<i>Inches.</i>
$\frac{1}{8}$	0.012	0.010	0.0039	0.0031	0.1963
$\frac{1}{4}$	.053	.042	.0156	.0123	.3927
$\frac{3}{8}$	.119	.094	.0352	.0276	.5890
$\frac{1}{2}$	.212	.167	.0625	.0491	.7854
$\frac{5}{8}$	.478	.375	.1406	.1104	1.1781
$\frac{3}{4}$	.859	.667	.2500	.1963	1.5708
$\frac{7}{8}$	1.323	1.043	.3906	.3067	1.9635
1	1.912	1.502	.5625	.4418	2.3562
1 $\frac{1}{8}$	2.603	2.044	.7656	.6013	2.7489
1 $\frac{1}{4}$	3.400	2.670	1.0000	.7854	3.1416
1 $\frac{3}{8}$	4.303	3.379	1.2656	.9940	3.5343
1 $\frac{1}{2}$	5.312	4.173	1.5625	1.2272	3.9270
1 $\frac{3}{4}$	6.428	5.049	1.8906	1.4849	4.3197
1 $\frac{7}{8}$	7.650	6.006	2.2500	1.7671	4.7124
2	8.978	7.051	2.6406	2.0739	5.1051
2 $\frac{1}{8}$	10.41	8.178	3.0625	2.4053	5.4978
2 $\frac{1}{4}$	11.95	9.288	3.5156	2.7612	5.8905
2 $\frac{3}{4}$	13.60	10.68	4.0000	3.1416	6.2832

4014. *Size of steel wire nails and spikes and cut nails, and number per pound:*

Standard steel-wire nails.				Steel spikes.		Common iron nails.		
Size.	Length.	Common, number per pound.	Finish, number per pound.	Length.	Number per pound.	Size.	Length.	Number per pound.
<i>Penny.</i>	<i>Inches.</i>			<i>Inches.</i>		<i>Penny.</i>	<i>Inches.</i>	
2	1	1,080	1,558	2	41	2	1	800
3	1 $\frac{1}{2}$	640	913	2 $\frac{1}{2}$	30	3	1 $\frac{1}{2}$	400
4	1 $\frac{3}{4}$	380	761	4	28	4	1 $\frac{3}{4}$	300
5	1 $\frac{1}{2}$	275	500	4 $\frac{1}{2}$	17	5	1 $\frac{1}{2}$	200
6	2	210	350	5	13	6	2	180
7	2 $\frac{1}{2}$	180	315	5 $\frac{1}{2}$	11	7	2 $\frac{1}{2}$	120
8	2 $\frac{3}{4}$	115	214	6	10	8	2 $\frac{3}{4}$	85
9	2 $\frac{1}{2}$	98	195	6 $\frac{1}{2}$	7 $\frac{1}{2}$	9	2 $\frac{1}{2}$	75
10	3	77	137	7	7	10	3	60
12	3 $\frac{1}{2}$	60	127	8	5	12	3 $\frac{1}{2}$	50
16	3 $\frac{3}{4}$	48	90	9	4 $\frac{1}{2}$	16	3 $\frac{3}{4}$	40
20	4	31	62	.....	.....	20	4	30
30	4 $\frac{1}{2}$	.....	.....	.....	.....	30	4 $\frac{1}{2}$	16
40	5	.....	.....	.....	.....	40	5	14
50	5 $\frac{1}{2}$	.....	.....	.....	.....	50	5 $\frac{1}{2}$	11
60	6	.....	.....	.....	.....	60	6	8

4015. *Tables of sizes of wire:*

1. Hereafter in all specifications, purchases, orders, contracts, requisitions, and other communications concerning the purchase, inspection, and issue of all types of wires and cables by the War Department, reference will be made to the size of wires and cables by stating, for solid copper and iron wire, the *diameter* in thousandths of an inch (mils), and for stranded copper cable, the *cross sectional area* in circular mils. In referring to sizes of stranded copper conductors, a statement shall be made as to whether standard stranded cable or flexible stranded cable is intended.

2. For copper wire the American wire gauge (also known as the B. & S. gauge) and for iron and steel wire the steel-wire gauge (also known as Washburn & Moen, Roebling, and American Steel Wire Co.'s gauge) are adopted as the standards of reference.

3. The following tables show the diameter of various wires in mils and the corresponding gauge number of the wire. The standard sizes in mils indicated are the sizes of the corresponding gauges rounded off to about the usual limits of commercial accuracy. In the case of steel or iron wire, as custom has sanctioned the use of the Birmingham wire gauge (B. W. G.), a parallel column has been added to the steel and iron wire table showing for purposes of comparison the diameters of the wires of this gauge.

TABLE No. I.—COPPER WIRE, SOLID.

War Department standard sizes, diameter in mils.	American wire gauge (B. & S. gauge) No.	War Department standard sizes, diameter in mils.	American wire gauge (B. & S. gauge) No.	War Department standard sizes, diameter in mils.	American wire gauge (B. & S. gauge) No.
400	0000	81	12	14.2	27
410	000	72	13	12.6	28
365	00	64	14	11.3	29
325	0	57	15	10.0	30
289	1	51	16	8.9	31
258	2	45	17	8.0	32
229	3	40	18	7.1	33
204	4	36	19	6.3	34
182	5	32	20	5.6	35
162	6	28.5	21	5.0	36
144	7	25.3	22	4.5	37
128	8	22.6	23	4.0	38
114	9	20.1	24	3.5	39
102	10	17.9	25	3.1	40
91	11	15.9	26		

TABLE No. II.—COPPER CABLE, STRANDED.

War Department standard sizes, circular mils.	American wire gauge (B. & S. gauge) No.	Standard strands.			Flexible strands.		
		Number of wires.	Diameter of each wire, in mils.	Outside diameter of conductor, in mils.	Number of wires.	Diameter of each wire, in mils.	Outside diameter of conductor, in mils.
2,000,000	.....	127	125.5	1,631	100	108.8	1,632
1,900,000	.....	127	122.3	1,590	100	105.0	1,590
1,800,000	.....	127	119.1	1,548	100	103.2	1,548
1,700,000	.....	127	115.7	1,504	100	100.2	1,504
1,600,000	.....	127	112.2	1,459	100	97.3	1,460
1,500,000	.....	91	128.4	1,412	127	106.7	1,413
1,400,000	.....	91	124.0	1,364	127	105.0	1,365
1,300,000	.....	91	119.5	1,315	127	101.2	1,315
1,200,000	.....	91	114.8	1,263	127	97.2	1,264
1,100,000	.....	91	109.9	1,209	127	93.1	1,210
1,000,000	.....	61	128.0	1,152	91	104.8	1,153
950,000	.....	61	124.8	1,123	91	102.2	1,124
900,000	.....	61	121.5	1,093	91	99.4	1,094
850,000	.....	61	118.0	1,062	91	96.6	1,063
800,000	.....	61	114.5	1,031	91	93.8	1,031
750,000	.....	61	110.9	998	91	90.8	999
700,000	.....	61	107.1	964	91	87.7	965
650,000	.....	61	103.2	929	91	84.5	930
600,000	.....	61	99.2	893	91	81.2	893
550,000	.....	61	95.0	855	91	77.7	855
500,000	.....	37	116.2	814	61	90.5	815
450,000	.....	37	110.3	772	61	85.9	773
400,000	.....	37	104.0	728	61	81.0	729
350,000	.....	37	97.3	681	61	75.7	682
300,000	.....	37	90.0	630	61	70.1	631
250,000	.....	37	82.2	575	61	64.0	576
212,000	0000	19	105.5	528	37	75.6	533
168,000	000	19	94.0	470	37	67.3	471
133,000	00	19	83.7	418	37	60.0	420
106,000	0	19	74.5	373	37	53.4	374
83,700	1	19	66.4	332	37	47.6	333
66,400	2	7	97.4	292	19	59.1	296
53,600	3	7	86.7	260	19	52.6	263
41,700	4	7	77.2	232	19	46.9	234
33,100	5	7	68.8	206	19	41.7	209
26,300	6	7	61.2	184	19	37.2	186
20,800	7	7	54.5	164	19	33.1	166
16,500	8	7	48.6	146	19	29.5	147

TABLE NO. III.—STEEL AND IRON WIRE, SOLID.

War Department standard size, diameter in mils.	Steel-wire gauge No.	Diameter in mils of corresponding number of B. W. gauge.	War Department standard size, diameter in mils.	Steel-wire gauge No.	Diameter in mils of corresponding number of B. W. gauge.	War Department standard size, diameter in mils.	Steel-wire gauge No.	Diameter in mils of corresponding number of B. W. gauge.
225	4	238	148	9	148	80	14	83
207	5	220	135	10	134	72	15	72
192	6	203	120	11	120	63	16	65
177	7	180	106	12	109	54	17	58
162	8	165	92	13	95	47	18	49

(G. O. 64, W. D., 1913.)

4016. Copper wire, dimensions and weight of:

Gauge No.	Diameter, in mils.	Weight, in pounds, per 1,000 feet.		Gauge No.	Diameter, in mils.	Weight, in pounds, per 1,000 feet.	
		Bare wire.	Triple-braided weather-proof wire.			Bare wire.	Triple-braided weather-proof wire.
0000	406	640.73	767	8	128	49.99	75
000	419	508.12	630	9	114	36.65	53
00	366	402.97	502	10	102	31.44	47
0	325	319.74	407	11	91	24.93	35
1	289	253.43	316	12	81	19.77	28
2	258	200.98	260	13	72	15.68	22
3	229	159.96	200	14	64	12.44	17
4	204	126.40	164	15	57	9.86	14
5	182	100.23	135	16	51	7.82	11
6	162	79.49	112	17	45	6.20	9
7	144	62.03	90	18	40	4.92	7

4017. Weight of 100 bolts with square heads and nuts:

(Includes weight of nut.)

Length under head to point.	Diameter of bolts.								
	$\frac{1}{8}$ inch.	$\frac{1}{4}$ inch.	$\frac{3}{8}$ inch.	$\frac{1}{2}$ inch.	$\frac{5}{8}$ inch.	$\frac{3}{4}$ inch.	$\frac{7}{8}$ inch.	1 inch.	
Inches.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1	4.00	7.00	10.50	15.20	22.50	39.50	63.00	109.00	163
1	4.35	7.80	11.25	16.30	23.82	41.62	66.00	113.25	169
2	4.75	8.00	12.00	17.40	25.15	43.75	69.00	117.50	174
2	5.15	8.50	12.75	18.50	26.47	45.88	72.00	121.75	180
2	5.50	9.00	13.50	19.60	27.80	48.00	75.00	126.00	185
2	5.75	9.50	14.25	20.70	29.12	50.12	78.00	130.25	196
3	6.25	10.00	15.00	21.80	30.45	52.25	81.00	134.50	207
3	7.00	11.00	16.50	24.00	33.10	56.50	87.00	142.50	218
4	7.75	12.00	18.00	26.20	35.75	60.75	93.00	151.00	229
4	8.50	13.00	19.50	28.40	38.40	65.00	99.00	159.55	240
5	9.25	14.00	21.00	30.60	41.05	69.25	105.20	168.00	251
5	10.00	15.00	22.50	32.80	43.70	73.50	111.25	176.60	262
6	10.75	16.00	24.00	35.00	46.35	77.25	117.30	185.00	273
6	.....	.....	25.50	37.20	49.00	82.00	123.35	193.65	284
7	.....	.....	27.00	39.40	51.65	86.25	129.40	202.00	295
7	.....	.....	28.50	41.60	54.30	90.50	135.00	210.75	317
8	.....	.....	30.00	43.80	56.90	94.75	141.50	227.75	339
8	.....	.....	.....	46.00	64.90	103.25	153.00	241.85	360
10	.....	.....	.....	48.20	70.20	111.75	165.70	261.85	382
11	.....	.....	.....	50.40	75.50	120.25	177.80	285.95	404
12	.....	.....	.....	52.60	80.80	128.75	189.90	313.00	448
13	.....	.....	.....	.....	86.10	137.25	202.00	347.10	470
14	.....	.....	.....	.....	91.40	145.75	214.10	364.15	492
15	.....	.....	.....	.....	96.70	154.25	226.20	381.20	514
16	.....	.....	.....	.....	102.00	162.75	238.30	398.25	536
17	.....	.....	.....	.....	107.30	171.00	250.40	415.30	558
18	.....	.....	.....	.....	112.60	179.50	262.60	.....	.....
19	.....	.....	.....	.....	117.90	188.00	274.70	.....	.....
20	.....	.....	.....	.....	123.20	206.50	286.80	.....	.....
Per inch add'l..	1.37	2.13	3.07	4.18	5.45	8.52	12.27	16.70	21.82

4018. *Weight of sheets and bars of copper.*(For brass, deduct $\frac{1}{4}$ weights in table; for lead, add $\frac{1}{4}$.)

Thick- ness or diameter, in inches.	Copper.			Thick- ness or diameter, in inches.	Copper.			Thick- ness or diameter, in inches.	Copper.		
	Sheets per square foot.	Square bars, 1 foot long.	Round bars, 1 foot long.		Sheets per square foot.	Square bars, 1 foot long.	Round bars, 1 foot long.		Sheets per square foot.	Square bars, 1 foot long.	Round bars, 1 foot long.
$\frac{1}{16}$	Lbs. 1.44	Lbs. 0.004	Lbs. 0.003	$\frac{1}{16}$	Lbs. 29.20	Lbs. 736	Lbs. 578	1	Lbs. 46.20	Lbs. 3,850	Lbs. 3,020
$\frac{1}{8}$	2.89	.015	.012	$\frac{1}{8}$	23.10	922	755	$\frac{1}{8}$	52.00	4,870	3,520
$\frac{3}{16}$	4.33	.034	.027	$\frac{3}{16}$	28.00	1,220	955	$\frac{3}{16}$	57.70	6,010	4,720
$\frac{1}{4}$	5.77	.060	.047	$\frac{1}{4}$	28.90	1,520	1,180	$\frac{1}{4}$	58.66	7,280	5,720
$\frac{5}{16}$	7.20	.094	.074	$\frac{5}{16}$	31.70	1,820	1,420	$\frac{5}{16}$	59.30	8,450	6,500
$\frac{3}{8}$	8.66	.135	.106	$\frac{3}{8}$	34.60	2,160	1,700	$\frac{3}{8}$	75.10	10,220	7,920
$\frac{7}{16}$	10.10	.184	.144	$\frac{7}{16}$	37.50	2,550	1,990	$\frac{7}{16}$	80.80	11,580	9,450
$\frac{1}{2}$	11.50	.240	.189	$\frac{1}{2}$	40.40	2,940	2,310	$\frac{1}{2}$	86.60	13,600	10,800
$\frac{9}{16}$	14.40	.376	.295	$\frac{9}{16}$	43.30	3,330	2,600	$\frac{9}{16}$	92.30	15,400	12,100
1	17.30	.541	.425	1				2			

4019. *Estimated weights of barbed wire, showing the number of pounds of barbed wire required to fence distances named, with one strand.*

Number of acres.	Size of inclosures.	Miles of fence.	Rods of fence.	Posts required.		Wauke- gan 2- point.	Golden 2-point.	Phoenix 2-point.
				$\frac{1}{2}$ rod apart.	1 rod apart.			
640, or 1 section...	1 by 1 mile.	4	1,280	2,560	1,280	1,160	1,408	820
320, or $\frac{1}{2}$ section...	$\frac{1}{2}$ by 1 mile.	2	640	1,280	640	870	1,056	615
160, or $\frac{1}{4}$ section...	$\frac{1}{4}$ by 1 mile.	2	640	1,280	640	580	704	410
80	$\frac{1}{8}$ by 1 mile.	$\frac{1}{2}$	480	960	480	435	528	310
40	$\frac{1}{16}$ by 1 mile.	1	320	640	320	290	352	205
20	$\frac{1}{32}$ by 1 mile.	$\frac{1}{2}$	240	480	240	218	264	156
10	40 by 40 rods.	$\frac{1}{4}$	160	320	160	145	176	105
5	20 by 20 rods.	$\frac{1}{8}$	120	240	120	109	132	78
1	12 $\frac{1}{2}$ by 12 $\frac{1}{2}$ rods.	.....	50 $\frac{1}{2}$	104	52	40 $\frac{1}{2}$	55 $\frac{1}{2}$	34

About 5 pounds of staples are required for 1 mile of fence, 1 strand, posts 1 rod apart.

Posts to a mile.

Post apart.....	8	10	12	16 $\frac{1}{2}$	20	25	30	33
Number required.....	660	528	440	320	264	212	176	160

4020. *List of books that will be found useful to anyone desiring to make a special study of the Quartermaster Corps:*

Architects and Builders Pocket Book (Kidder). John Wiley & Sons, N. Y....	\$5.00
A Hand Book for Superintendents of Construction, Architects, Builders and Building Inspectors (Richey). John Wiley & Sons, N. Y.....	4.00
Principles and Practice of Plumbing (Coe Grove). Standard Sanitary Manufacturing Co.....	3.00
American Civil Engineer's Pocket Book. John Wiley & Sons, N. Y.....	5.00
Mechanical Equipment of Buildings (Harding & Willard). John Wiley & Sons, N. Y.....	3.50
Principles of Heating (Wm. G. Snow). David Williams, N. Y.....	2.00
Audel's Answers on Refrigeration, 2 vols. (Gideon Harris). Theo. Audel & Co., N. Y.....	4.00
Compend of Mechanical Refrigeration (Liebel). Nickerson & Collins Co., Chicago, Ill.....	3.50
Standard Handbook for Electrical Engineers (Fowle). McGraw Hill Book Co., N. Y.....	5.00
Electrical Engineers Pocket Book (Foster). D. Van Nostrand Co., N. Y.....	5.00
Mechanical Engineers Reference Book (Supplee). J. B. Lippincott, Philadelphia, Pa.....	5.00
Mechanical Engineers Pocket Book (Kent). John Wiley & Sons, N. Y.....	5.00
Water Supply Engineering (Folwell). John Wiley & Sons, N. Y.....	3.00
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The Modern Gasoline Automobile (Pagé). Norman W. Henley Co., N. Y.....	2.50
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MEMORANDUM.

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